Annexure

Date: 12.10.2026

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

FORM-3

(See Regulation 3)

CHARTERED ACCOUNTANT'S CERTIFICATE (on Letter Head)

(For Registration of a Project and Subsequent Withdrawal of Money)

Cost of Real Estate Project : Pragya's Ram Ratan Singh Enclave

Bihar RERA Registration Number: BRERAP00668-3/81/R-1424/2022

Sr.no	Particulars	Amount (In Rs.)	
		Estimated	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	Rs. 3,40,00,000.00	Rs. 3,40,00,000.00

For Peppl Construction Pvt. Ltd.

Director

APT & COLLP PATNA Chartered Accountants

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	(ii) Actual Cost of construction of rehab building incurred as per the books of accounts as verified by the CA **Note:** (For total cost of construction incurred, minimum of (i) or (ii) is to be considered) (iii) Cost towards clearance of land of Allor 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	Rs. 3,40,00,000.00	Rs. 3,40,00,000.00

For Peppl Construction Pvt. Ltd.

Director

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Chartered Accountants

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Sr. No	Particulars	Amount (Rs.) Estimated	Amount (Rs.) Incurred
	ii. Development Cost/Cost of Construction:		
	a. (i) Estimated cost of construction as Certified by Engineer	Rs. 8,00,00,000.00	Rs. 6,34,12,370.13
	(ii) Actual cost of construction incurred as per the books of accounts as verified by the CA	Rs. 11,40,00,000.00	Rs. 9,74,12,370.13
	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. 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 borrowed for construction;		
	Sub-Total of Development Cost	Rs. 11,40,00,000.00	Rs. 9,74,12,370.13

For Peppi Construction Pvt. Ltd.
Director

APT & COLLP PATNA Chartered Accountants

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2.	Total Estimated Cost of the Real Estate Project[1(i) + 1(ii)] of Estimated Column	Rs. 11,40,00,000.00
3.	Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column	Rs. 9,74,12,370.13
4.	% completion of construction work (as per project Architect's certificate)	79.2655%
5.	Proportion of the cost incurred on land cost and Construction cost to the total Estimated cost. (3/2%)	0.8545
6.	Amount which can be withdrawn from the Designated AccountTotal Estimated cost* proportion of cost incurred (Sr. number 2* Sr. number 5	Rs. 9,74,13,000.00
7.	Less: Amount withdrawn till date of this certificate as per the books of Accounts and bank statement	Rs. 5,80,36,415.30
8.	Net Amount which can be withdrawn from the Designated bank Account under this certificate	Rs. 3,93,76,584.70

Date: 14.10.26

Place: Patna

Yours Faithfully,

(Rakesh Srivastava)
Chartered Accountant
(Membership No. 073798)

For Peppl Construction Pvt. Ltd.
Director

APT & COLLP
PATNA
Chartered Accountants

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(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sr. No.	Particulars	Amount (Rs.) Estimated Incurred
1.	Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project Cost Less Cost Incurred)	Rs. 1,65,87,629.87
2.	Balance amount of receivables from sold apartments (as per Annexure A to this certificate certified by Chartered Accountant as verified from the records and books of Accounts)	Rs.1,36,16,499.00
3.	(i) Balance Unsold 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 unsold apartment (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	2816.7284 Sq.mts Rs. 7,14,45000.00
4.	Estimated receivables of ongoing project, Sum of 2+3 (ii)	Rs.8,50,61,499/-
5.	Amount to be deposited in Designated Account- 70% or 100% If 4 is greater than I, then 70% of the balance receivable of ongoing project will be deposited in designated Account If 4 is lesser than I, then 100% of the balance receivables of ongoing project will be deposited in designated Account	70%

This certificate is being issued for RERA compliance for the Company **Peppl 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,

Date: 14-10-26

Place: Patna

For Peppl Construction Pvt. Ltd.
Pankaj Kumar
Director

APT & COLLP PATNA Chartered Accountants

(Rakesh Srivastava)
Chartered Accountant
(Membership No. 073798)

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Annexure A

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

Sold Inventory

Sr. No.	Flat No.	Super Built-up Area (in sq.mts..)	Unit Consideration as per Agreement/Letter of Allotment	Received Amount	Balance Receivable
(1)	(2)	(3)	(4)	(5)	(6)
1	104	91.042	40,00,000.00	38,80,001.00	1,19,999.00
2.	108	129.8742	35,00,000.00	32,00,000.00	3,00,000.00
3.	202	141.3938	44,00,000.00	40,50,000.00	3,50,000.00
4.	204	91.042	44,00,000.00	38,55,000.00	5,45,000.00
5.	208	129.8742	44,90,000.00	40,41,000.00	4,49,000.00
6.	209	91.042	34,40,000.00	31,40,000.00	3,00,000.00
7.	301	141.3938	35,00,000.00	33,00,000.00	2,00,000.00
8.	309	91.042	38,00,000.00	35,50,000.00	2,50,000.00
9.	310	132.1038	43,00,000.00	40,25,000.00	2,75,000.00
10.	410	132.1038	35,50,000.00	32,17,500.00	3,32,500.00
11.	102	141.3938	34,34,000.00	30,51,000.00	3,83,000.00
12.	210	132.1038	32,15,000.00	31,00,000.00	1,15,000.00
13.	302	141.3938	34,34,000.00	15,00,000.00	19,34,000.00
14.	303	129.8742	31,62,000.00	12,00,000.00	19,62,000.00
15.	308	129.8742	34,00,000.00	32,50,000.00	1,50,000.00
16.	401	141.3938	36,34,000.00	36,01,000.00	33,000.00
17.	402	141.3938	34,34,000.00	6,00,000.00	28,34,000.00
18.	407	141.3938	34,34,000.00	3,50,000.00	30,84,000.00
	Total	**2269.7328**	**6,65,27,000.00**	**5,29,10,501.00**	**1,36,16,499.00**

For Peppl Construction Pvt. Ltd.

Director

APT & CO LLP Chartered Accountants

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Unsold Inventory Valuation

Ready Reckoner Rate as on the date of Certificate of the Residential/ Commercial premises Rs. ...../-
Per sq.mts.

Sr. No.	Flat No.	Super Built-up Area (in sq.mts.)	Unit Consideration as per Read Reckoner
01	02	03	04
1.	101	141.3938	34,34,000.00
2.	103	129.8742	31,62,000.00
3.	105	132.1038	32,15,000.00
4.	106	141.3938	34,34,000.00
5.	107	141.3938	34,34,000.00
6.	109	91.042	29,54,000.00
7.	110	132.1038	32,15,000.00
8	201	141.3938	34,34,000.00
9.	203	129.8742	31,62,000.00
10	205	132.1038	32,15,000.00
11.	206	141.3938	34,34,000.00
12.	207	141.3938	34,34,000.00
13.	304	91.042	29,54,000.00
14.	305	132.1038	32,15,000.00
15.	306	141.3938	34,34,000.00
16.	307	141.3938	34,34,000.00
17.	403	129.8742	31,62,000.00
18.	404	91.042	29,54,000.00
19.	405	132.1038	32,15,000.00
20.	406	141.3938	34,34,000.00
21.	408	129.8742	31,62,000.00
22.	409	91.042	29,54,000.00
	Total	**2816.7284**	**7,14,45000.00**

For Peppl Construction Pvt. Ltd.
Director

APT & COLLP
Chartered Accountants

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