

FORM - 3

(See Regulation 3)

CHARTERED ACCOUNTANT'S CERTIFICATE

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

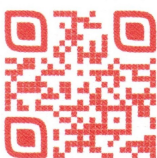
(Amount till 30.09.2026)

Project Name : IMPERIAL TOWER

Name of Promoter : Alaska Imaarat International Private Limited

Bihar RERA Registration Number : BRERAP197528050526271130E00

Sr No.	Particulars	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	0	0
b)	Amount of premium payable to obtain development rights, FSI, fungible area and any other incentive under DCR from Local Authority or State Government or any Statutory Authority	0	0
c)	Acquisition cost of TDR (if any)	0	0
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.	0	0
e)	Land premium payable as per Annual Statement of Rates (ASR) for redevelopment of land owned by public authorities	0	0
f)	Under Rehabilitation Scheme:		
(i)	Estimated construction cost of rehab building including site development and infrastructure for the same as certified by Engineer	0	0
(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]	0	0
(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	0	0
(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 the project of rehabilitation	0	0
	Sub-Total of LAND COST	0	0
1 (ii)	Development Cost / Cost of Construction:		
a) (i)	Estimated cost of construction as certified by Engineer	3,00,55,000	
a) (ii)	Actual cost of construction incurred as per the books of accounts as verified by the CA (payments from Expense A/c 9997 - refer 'Bank Fund Flow')		9,85,059
	Note: for adding to total cost of construction incurred, minimum of (i) or (ii) is to be considered		
a) (iii)	On-site expenditure for development of entire project excluding cost of construction as per (ii) above, i.e. salaries, consultants' fees, site overheads, cost of services (water, electricity, sewerage), cost of machinery and equipment including hire and maintenance, consumables etc. All costs directly incurred to complete the construction of the buildings / wings of the project registered	0	0
b)	Payment of taxes, cess, fees, charges, premiums, interest etc. to any Statutory Authority	0	0
c)	Principal sum and interest payable to financial institutions, scheduled banks, NBFCs or money lenders on construction funding or money borrowed for construction	0	0
	Sub-Total of DEVELOPMENT COST	3,00,55,000	9,85,059



2		Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated column		3,00,55,000
3		Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred column		9,85,059
4		% completion of Construction Work (as per Project Architect's Certificate - Form 2)		3.27%
5		Proportion of the cost incurred on Land Cost and Construction Cost to the Total Estimated Cost (3 / 2 %)		3.28%
6		Amount which can be withdrawn from the Designated Account		7,00,000
		Less: Amount withdrawn till date of this certificate from the Designated Account		7,00,000
7		Own funds (Including Other Income)		110
8		Net amount which can be withdrawn from the Designated Bank Account under this certificate (6 - Less)		110
9		Amount which can be withdrawn from the Expense Account (30%)		3,00,000
10		Add : Transfer from Designated Account		7,00,000
11		Less: Amount withdrawn till date of this certificate from the Expense Account		9,85,059
12		Own funds brought in by the promoter		10,100
13		Balance available in the Expense Accounts under this certificate		25,041

This certificate is being issued for RERA compliance for the project IMPERIAL TOWER of Alaska Imaarat International Private Limited and is based on the records and documents produced before me and the explanations provided to me by the management of the Company.

For Kumar Akash & Associates

Chartered Accountants

FRN - 021057C



CA Akash Kumar Nirala

(Proprietor)

M. No. 413067

UDIN :

Date : 27.10.2026

Place : Patna

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sr No.	Particulars	Amount (₹)
1	Estimated balance cost to complete the Real Estate Project (Total Estimated Project Cost less Cost Incurred) (Sr. 2 - Sr. 3 above)	2,90,69,941
2	Balance amount of receivables from sold apartments as per Annexure A to this certificate (as certified by the Chartered Accountant as verified from the records and books of accounts)	52,57,500
3	(i) Balance unsold area - Carpet Area in Sq. m (to be certified by Management and verified by CA from the records and books of accounts)	902.59 Sq. m
	(ii) Estimated amount of sales proceeds in respect of unsold apartments (calculated as per ASR multiplied by unsold area as on the date of certificate) as per Annexure A	3,82,27,000
4	Estimated receivables of ongoing project (Sum of 2 + 3(ii))	4,34,84,500
5	Percentage of balance receivables to be deposited in Designated Account (70% if $4 > 1$; 100% if $4 \leq 1$)	70%
	Amount to be deposited in Designated Account (4 x %)	3,04,39,150
	If 4 is greater than 1, then 70% of the balance receivables of the ongoing project will be deposited in the Designated Account. If 4 is lesser than 1, then 100% of the balance receivables of the ongoing project will be deposited in the Designated Account.	

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For Kumar Akash & Associates

Chartered Accountants

FRN - 021057C



CA Akash Kumar Nirala

(Proprietor)

M. No. 413067

UDIN :

Date : 27.10.2026

Place : Patna

ANNEXURE A

Statement for calculation of Receivables from the Sales of the Ongoing Real Estate Project - IMPERIAL TOWER (as on 30.09.2026)

(I) SOLD INVENTORY

Sr No	Flat No	Super Area (Sq. ft)	Carpet Area (Sq. m)	Unit Consideration as per Agreement / Allotment (₹)	Received Amount (₹)	Balance Receivable (₹)	Rate per Sq. m of Carpet (₹)
1	G-02	1,003	64.66	33,00,000	5,00,000	28,00,000	51,036
2	G-03	1,183	76.27	29,57,500	5,00,000	24,57,500	38,777
	Total	2,186	140.93	62,57,500	10,00,000	52,57,500	

Reconciliation of amount received with RERA bank accounts

Consideration received from allottees (as above)	10,00,000
Amount received in Collection Account	10,00,000
70% of consideration received deposited in Designated Account	7,00,000
30% of consideration received deposited in Expenses Account	3,00,000

(II) UNSOLD INVENTORY VALUATION - Ready Reckoner / ASR value as on the date of certificate

Conversion factor - Super area (Sq. ft) per Sq. m of carpet area

15.51

Sr No	Flat No	Super Area (Sq. ft)	Carpet Area (Sq. m)	Unit Value as per ASR (₹)	Rate per Sq. m of Carpet (₹)
1	G-01	1,227	79.11	35,00,000	44,242
2	102	1,238	79.82	35,50,000	44,475
3	104	1,541	99.36	38,00,000	38,245
4	301	1,505	97.03	40,63,500	41,879
5	302	1,238	79.82	33,42,600	41,877
6	303	1,483	95.62	40,04,100	41,875
7	304	1,541	99.36	41,60,700	41,875
8	401	1,505	97.03	40,63,500	41,879
9	402	1,238	79.82	35,90,200	44,979
10	403	1,483	95.62	41,52,400	43,426
	Total	13,999	902.59	3,82,27,000	