S A RAHMAN & Co.
Chartered Accountants

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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]

CHARTERED ACCOUNTANT'S CERTIFICATE
(FOR REGISTRATION OF A PROJECT AND SUBSEQUENT WITHDRAWAL OF MONEY)

Cost of Real Estate Project

IYOM INDIA CONSTRUCTION PRIVATE LIMITED
CIN- U45500BR2018PTC038947

Bihar RERA Registration Number - BRERAP53025-3/1220/R-1067/2022
Project Name - UMA RESIDENCY
Period - 01/10/2025 To 20/12/2025

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.		
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 Trasit 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		-

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Sr.No.	Particulars	Amount (₹)	Amount (₹)
ii	**Development Cost/ Cost of Construction :**	**Estimated**	**Incurred**
a (i)	Estimated Cost of Construction as certified by Engineer.	1,55,00,000.00	-
(ii)	Actual Cost of construction incurred as per the books of accounts as verified by the CA.	-	1,77,77,221.00
	Note : (for adding to total cost of construction incurred, Minimum of (i) or (ii) is to be considered).		**1,55,00,000.00**
(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 maintainance costs, consumables etc.		
	All costs directly incurred to complete the (i) 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	**1,55,00,000.00**	**1,55,00,000.00**
2	Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column.	1,55,00,000.00	
3	Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column		1,55,00,000.00
4	% completion of Construction Work (as per Project Architect's Certificate)		85.00%
5	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2)		100.00%
6	Amount Which can be withdrawn from the Designated Account.		1,55,00,000.00
	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		1,77,77,221.00
8	Net Amount which can be withdrawn from the Designated Bank Account under this certificate.		(22,77,221.00)

This certificate is being issued for RERA compliance for the Company **IYOM INDIA 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.

For S A Rahman & Co.
Chartered Accountants
FRN - 036520C

S A RAHMAN & CO. * Chartered Accountants * PATNA FRN-036520C

(CA Syed Afzal Rahman)
Proprietor
M. No- 477441
UDIN-26477441TZLFEM2973

Place : Patna
Date : 30/01/2026

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

S. No.	Particulars	Amount (₹)
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)	(22,77,221.00)
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)	14,00,000.00
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 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	-
4.	Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	14,00,000.00
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	9,80,000.00

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For S A Rahman & Co.
Chartered Accountants
FRN - 036520C

Place : Patna
Date : 30/01/2026

(CA Syed Afzal Rahman)
Proprietor
M. No- 477441
UDIN- 26477441TZLFEM2973

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)	(2)	(3)	(4)	(5)	(6)
1	103	816	24,50,000.00	22,00,000.00	2,50,000.00
2	101	816	20,00,000.00	19,50,000.00	50,000.00
3	202	816	27,00,000.00	24,00,000.00	3,00,000.00
4	204	916	29,50,000.00	27,00,000.00	2,50,000.00
5	302	816	30,00,000.00	28,50,000.00	1,50,000.00
6	304	916	30,00,000.00	29,00,000.00	1,00,000.00
7	403	816	26,50,000.00	26,50,000.00	-
8	401	816	27,00,000.00	24,00,000.00	3,00,000.00
TOTAL	**6728**		**2,14,50,000.00**	**2,00,50,000.00**	**14,00,000.00**

(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.	Carpet Area (in sq.mts.)	Unit Consideration as per Read Reckoner
01	02	03	04
TOTAL	00	00	00

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