



S A A N & 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 - BRERAP195128090126261129E00

Project Name - MEERA IYOM HEIGHTS

Period - 22/01/2026 To 31/03/2026

Sr. No.	Particulars	Amount (₹)	Amount (₹)
		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.

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 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

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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.	9,50,00,000.00	-
(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).	9,50,00,000.00	
	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	9,50,00,000.00	-
2	Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column.	9,50,00,000.00	
3	Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column		-
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)		
6	Amount Which can be withdrawn from the Designated Account.		-
	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		-
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 IYOM INDIA CONSTRUCTION PRIVATE LIMITED and is based on the information and explanations produced before us and provided by the management of the Company, and as represented to us by the management, no development activity in respect of the real estate project has been carried out during the quarter ended 31st March 2026 (Q4).			

Place : Patna
Date : 30/04/2026



For S A N & Co.
Chartered Accountants
FRN - 034713C

(CA Sanjeet Kumar)
Partner
M. No- 470228
UDIN - 26470228OCYRGG4174

(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)	9,50,00,000.00
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)	-
3.	(i) Balance Unsold area (to be certified by Management and to be verified by CA from the records and books of accounts)	15,91,70,582.00
	(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)	-
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	-

This certificate is being issued for RERA compliance for the Company **IYOM INDIA CONSTRUCTION PRIVATE LIMITED** and is based on the information and explanations produced before us and provided by the management of the Company, and as represented to us by the management, no development activity in respect of the real estate project has been carried out during the quarter ended 31st March 2026 (Q4).

Place : Patna
Date : 30/04/2026



For S A A N & Co.
Chartered Accountants
FRN - 034713C

(CA Sanjeet Kumar)
Partner
M. No- 470228
UDIN - 26470228OCYRGG4174

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)
				-	
TOTAL			-	-	-

(Unsold Inventory Valuation)

Ready Reckoner Rate as on the date of Certificate

of the Residential/Shop premises Rs. 32291/53819 Respectively per sq.mts.

Sr.No.	Flat No.	Carpet Area (in sq.mts.)	Unit Consideration
01	02	03	04
1	101	130.71	42,20,905.00
2	102	141.77	45,77,895.00
3	105	144.37	46,61,894.00
4	201	128.11	41,36,907.00
5	207	144.37	46,61,894.00
6	208	145.67	47,03,895.00
7	209	130.71	42,20,905.00
8	210	133.32	43,04,904.00
9	303	128.11	41,36,907.00
10	304	141.77	45,77,895.00
11	307	144.37	46,61,894.00
12	310	133.32	43,04,904.00
13	401	128.11	41,36,907.00
14	407	144.37	46,61,894.00
15	409	130.71	42,20,905.00
16	410	133.32	43,04,904.00
17	502	128.11	41,36,907.00
18	503	128.11	41,36,907.00
19	504	141.77	45,77,895.00
20	507	144.37	46,61,894.00
21	509	130.71	42,20,905.00
22	510	133.32	43,04,904.00
23	602	128.11	41,36,907.00
24	603	128.11	41,36,907.00
25	604	141.77	45,77,895.00
26	607	144.37	46,61,894.00
27	609	130.71	42,20,905.00
28	704	141.77	45,77,895.00
29	705	144.37	46,61,894.00
30	707	144.37	46,61,894.00
31	708	145.67	47,03,895.00
32	709	130.71	42,20,905.00
33	710	133.32	43,04,904.00
34	S-08	24.43	13,14,987.00
35	S-09	35.58	19,14,982.00
36	S-101	30.84	16,59,982.00
37	S-102	26.11	14,04,988.00
38	S-103	17.37	9,34,992.00
39	S-104	37.72	20,29,977.00
40	S-105	24.43	13,14,987.00
41	S-106	17.47	9,39,992.00
42	S-107	17.47	9,39,992.00
43	S-108	24.43	13,14,987.00
TOTAL		4758.68	15,91,70,582.00

