



Sanjeev Kiran & Associates

Chartered Accountants

FORM- C

(See Regulation 3)

(CHARTERED ACCOUNTANTS CERTIFICATE)

(FOR SUBSEQUENT WITHDRAWAL OF MONEY FOR THE QUARTER ENDED 30TH JUNE-2026)

Cost of Real Estate Project Bihar RERA Reg. Number :- BRERAP33236-2/208/R-1501/2022.

Project Name : SUMANGAL GALAXY (Address : Bhogipur, Patna)

Company Name : Vibhas Buildtech India Pvt. Ltd.

Reg Office: - Bijay Singh, S/o – Baidnath Singh, Gurudwara Road, Jumritilli Koderma, Jharkhand, India – 825410.

Sr. No.	Particulars		Amount (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	37,50,000	37,50,000
	B	Amount of Premium payable to obtain development rights, FSI, additional FSI, fungible area, and any other incentive under DCR fro006D 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.	(Included in point no. 1(i)(a))	(Included in point no. 1(i)(a))
	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)				





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		(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	37,50,000	37,50,000

Note:- Payment of Amount of Rs. 37,50,000/- For Acquisition Cost of Land or Development Rights from Management A/C No-37968559635 (S.B.I)

Sr. No.	Particulars			Amount (Rs.)	
				Estimated	Incurred
1(ii)	Development Cost/ Cost of Construction :				
	A	(i)	Estimated Cost of Construction as certified by Engineer. (As per Table- A Rs. 7,88,00,000+Table-B Rs.37,00,000)	8,25,00,000/-	NA
		(ii)	Actual Cost of construction incurred as per the books of accounts as verified by the CA	-	3,22,71,457/-

Note :(for adding to total cost of construction incurred, Minimum of (i) or (ii) is to be considered)

				Estimated	Incurred
		(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.	-	31,78,801/-
	B		Payment of Taxes, cess, fees, charges,	-	-

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		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	8,25,00,000/-	3,54,50,258/-
Sr. No.	Particulars		Amount (Rs.)	
2	Total Estimated Cost of the Real Estate Project [1(i) +1(ii)] of Estimated Column -A		8,62,50,000/-	
3	Total Cost Incurred of the Real Estate Project [1(i) +1(ii)] of Incurred Column-B		3,92,00,258/-	
4	Percentage of completion of Construction Work (as per Project Architect's Certificate Table-A) = 44.57% (as per Project Architect's Certificate Table-B) = 8.99%		As per Form Attached	
5	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost.(3/2%)		45.45%	
6	Amount Which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of cost incurred (Sr. number 2* Sr. number 5)		3,92,00,258/-	
7	Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement		3,54,50,258/-	
8	Net Amount which can be withdrawn from the Designated Bank Account under this certificate		37,50,000/-	

This certificate is being issued for RERA compliance for the Vibhas Buildtech India Pvt. Ltd (CIN : U45201JH2018PTC011799) and is based on the records and documents produced before us and explanation provided before us by the management of the company.

Yours Faithfully

Sanjeev Kiran and Associates

Chartered Accountants FRN : 023011N

(CA Kiran Dubey)

Partner (M No : 066974)

UDIN : 26066974YVOMYQ8181



Date : 29/07/2026

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Bihar RERA Reg. Number :- BRERAP33236-2/208/R-1501/2022

S No	Particulars	Amount (Rs)
1	Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred)(Including Land Cost)	4,70,49,742/-
2	Balance amount of receivables from sold apartments / Commercial as per Annexure-A to this certificate (as certified by Chartered Accountant as verified from the records and books of Accounts)	2,12,42,390/-
3	i Balance Unsold area to be certified by Management and to be verified by CA from the records and books of accounts	6148 Sq. Ft
	ii Estimated amount of sales proceeds in respect of unsold apartment (calculated as per ASR multiplied to unsold area as on date of certificate) as per Annexure-A	6,26,27,000/-
4	Estimated receivables of ongoing project. Sum of 2 +3 (ii)	8,38,69,390/-
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.	5,87,08,573/-

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Yours Faithfully

Sanjeev Kiran and Associates

Chartered Accountants FRN : 023011N

[Signature]



(CA Kiran Dubey)_

Partner (M No : 066974)

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