

## CHARTERED ACCOUNTANT'S CERTIFICATE

**RERA Registration No.: BRERAP 00291-004/150/R-1617/2023**

**Date:-27-07-2026**

**Subject:** Certificate of amount incurred on **[DARSHAN]** project situated on Plot bearing Project address:- Plot No 634, Khata No-24, Thana No 11, Mauza – Khajpura, Patna being developed by **M/S Sharans Constructions (I) Private Limited ( Old Name- Structo Arch Consultants Private Limited).**

**Cost of land & on site construction of Real Estate Project** (All figures in Rs)

| Sr. No. | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Estimated             | Incurred                                                                                                                                                                     |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3                     | 4                                                                                                                                                                            |
| 1(i)    | <b><u>Land Cost</u></b><br>(a) Acquisition cost of land or development rights, lease premium, lease rent, interest cost incurred or payable on legal costs or land cost;<br>(b) Amount of premium payable to obtain development rights, FAR, additional FAR, fungible area and any other incentive under DCR from Local Authority or State Government or any Statutory Authority;<br>(c) Acquisition cost of TDR (Transfer of Development Rights), if any;<br>(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;<br>(e) Land premium payable as per annual statement of rates (ASR) for development of land owned by public authorities.<br>(f) Under REHABILITATION SCHEME:<br>(i) Estimated construction cost of Rehab building including site development and infrastructure for the same as certified by engineer (in column 3)<br>(ii) Actual cost of construction of rehab building incurred as per the books of accounts as verified by CA (in column 4)<br><b>Note:</b> (For total cost of construction incurred, minimum of (i) or (ii) is to be considered)<br>(iii) Cost towards clearance of land for all or any encumbrance incl. cost of removal of legal/illegal occupants, cost for providing temporary transit accommodation or rent in lieu of transit accommodation, overhead costs.<br>(iv) Cost of ASR linked premium, fees, charges and security deposits or maintenance deposits or any amount whatsoever payable to any authority. | 4,02,00,000.00        | 4,02,00,000.00<br><br>This is not incurred in cash/cash equivalent. But incurred as per mutual understanding between Developer and Land Owner, as per Development agreement. |
|         | <b>SUB TOTAL LAND COST (in Rs)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>4,02,00,000.00</b> | <b>4,02,00,000.00</b>                                                                                                                                                        |



| Sr. No. | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Estimated             | Incurred              |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| 1       | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3                     | 4                     |
| 1       | <b><u>Cost of Development / Cost of construction</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                       |
| (ii)    | (a)<br>(i) Estimated cost of construction as certified by engineer (Column 3)<br>(ii) Actual cost of construction incurred till 30 <sup>th</sup> June'2026 as per the books of accounts as verified by the CA (Column 4);<br><b>Note:</b> (For total cost of construction incurred, minimum of (i) or (ii) is to be considered)<br>(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.<br><br>(b) Payment of Taxes, cess, fees, charges, premiums, interest etc to any statutory Authority.<br>(c) Interest payable to financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction; | 4,13,00,000.00        | 1,56,34,609.44        |
|         | <b>SUB TOTAL DEVELOPMENT COST (In Rs.)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>4,13,00,000.00</b> | <b>1,56,34,609.44</b> |
| 2       | Total Estimated Cost of the Real Estate Project [I(i) + I(ii)] of Estimated Column                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8,15,00,000.00        |                       |
| 3       | Total Cost Incurred of the Real Estate Project [I(i) + I(ii)] of Incurred Column                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5,58,34,609.44        |                       |
| 4       | Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2 %)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 68.51% (Approx.)      |                       |
| 5       | Amount which can be withdrawn from the Designated Account - Total Estimated Cost * Proportion of cost incurred( S. no. 2 * S. no. 4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5,58,34,609.44        |                       |
| 6       | Less: Amount withdrawn till 30 <sup>th</sup> June'2026<br>As per the books of accounts and the book statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,29,32,380/-         |                       |
| 7       | Net Amount which can be withdrawn from the Designated Bank account under this certificate (S no. 5-S no. 6)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 4,29,02,229/-         |                       |

This certificate is being issued for RERA Bihar compliance for the Company [**M/S Sharans Constructions (I) Private Limited (Old Name- Structo Arch Consultants 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 Abhishek VL. Agrawal & Associates**  
**Chartered Accountants**



Place : Patna  
Date : 27.07.2026

(CA .Abhishek Agrawal)  
Proprietor  
(M.No.-404976)

UDIN- 26404976BCKDVQ1534