CHARTERED ACCOUNTANT'S CERTIFICATE

RERA Registration No.: BRERAP00403-1/476/R-306/2018

Subject: Certificate of amount incurred on [Sai Shyam Smart City] project situated on Survey Plot No.: 197, 196, 195, Thana No.: 35, Tauzi No.: 5059, Khata No.: 38, 53, 46, Mauza: Babakkarpur, Thana: Sahpur, at Danapur District: Patna being developed by ***M/S Aastik Smart City Pvt Ltd.***

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

S. No.	Particulars	Estimated	Incurred
1	2	3	4
1(i)	**Land Cost** (a) Acquisition cost of land or development rights, lease premium, lease rent, interest cost incurred or payable on legal costs or land cost; (b) Amount of premium payable to obtain development rights, FAR, additional FAR, fungible area and any other incentive under DCR fromLocal Authority or State Government or any Statutory Authority; (c) Acquisition cost of TDR (Transfer of Development Rights), 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; (e) Land premium payable as per annual statement of rates (ASR) for development 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 (in column 3) (ii) Actual cost of construction of rehab building incurred as per the books of accounts as verified by CA (in column 4) **Note:** (For total cost of construction incurred, minimum of (i) or (ii) is to be considered) (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. (iv) Cost of ASR linked premium, fees, charges and security deposits or maintenance deposits or any amount whatsoever payable to any authority.	1,55,96,740.00	1,55,96,740.00
	SUB TOTAL LAND COST (in Rs)	**1,55,96,740.00**	**1,55,96,740.00**

S. No.	Particulars	Estimated	Incurred
1	2	3	4
1 (ii)	**Cost of Development / Cost of construction** (a) (i) Estimated cost of construction as certified by engineer (Column 3) (ii)Actual cost of construction incurred as per the books of accounts as verified by the CA (Column 4); **Note:** (For total cost of construction incurred, minimum of (i) or (ii) is to be considered) (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. (b) Payment of Taxes, cess, fees, charges, premiums, interest etc to any statutory Authority. (c) Interest payable to financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction;	15,00,00,000.00	10,32,93,405.32
	SUB TOTAL DEVELOPMENT COST (in Rs)	**15,00,00,000.00**	10,32,93,405.32
2	Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column	16,55,96,740.00	
3	Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column	11,88,90,145.32	
4	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2 %)	71.79% (Approx)	
5	Amount which can be withdrawn from the Designated Account - Total Estimated Cost * Proportion of cost incurred(S. no. 2 * S. no. 4)	11,88,90,145.32	
6	Less: Amount withdrawn till date of this certificate As per the books of accounts and the book statement	6,96,59,965.00	
7	Net Amount which can be withdrawn from the Designated Bank account under this certificate (S no. 5-S no. 6)	4,92,30,180.32	

This certificate is being issued for RERA Bihar compliance for the Company [***M/S Aastik Smart City Pvt Ltd.***] and is based on the records and documents produced before me and explanations provided to me by themanagement of the Company.

Yours Faithfully

FOR JHA N K & ASSOCIATES
CHARTERED ACCOUNTANTS

Dated at Patna
The 22nd day of January' 2026

(CA. NARSINGH KR JHA)
PROPRIETOR
MRN.455664
FRN. 036500C
UDIN: 26455664MWFBQT2853

ADDITIONAL INFORMATION FOR ONGOING PROJECTS

Sr. No.	Particulars	Amount (2) Estimate Incurred
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)	4,67,06,s594.68
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)	3,36,38,560.00
3	(1) 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	9,302 Sq.ft. 5,58,12,000.00
4	Estimated receivables of ongoing project. Sum of 2+3 (ii)	8,94,50,559.84
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	6,26,15,391.89

This certificate is being issued for RERA compliance for the Company [Promoter's Name] and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

Yours Faithfully

FOR JHA N K & ASSOCIATES
CHARTERED ACCOUNTANTS

JHA NK & ASSOCIATES PATNA CHARTERED ACCOUNTANTS

Dated at Patna
The 22nd day of January' 2026

(CA. NARSINGH KR JHA)
PROPRIETOR
MRN.455664
FRN. 036500C
UDIN: 26455664MWFBQT2853

Annexture A

Statement for Calculation of Receivable from the Sale of the ongoing Real Estate Project Sold Inventory

Sr. No.	Flat No.	Carpet Area (Sq. Feet)	Unit Consideration As per Agreement/Letter of Allotment	Received amount	Balance Receivable
01	02	03	04	05	06
1	202 A	1125	3630000	2827455	802545
2	204 A	969	4410000	3713512	696488
3	205 A	969	3450000	1603774	1846226
4	206 A	939	5200000	4127416	1072584
5	207 A	1125	5437500	4218150	1219350
6	208 A	584	3434500	2815298	619202
7	210 A	584	3036500	2049135	987365
8	211 A	591	3389000	2207919	1181081
9	212 A	591	3342500	2569489	773011
10	213 A	669	3306500	2681022	625478
11	214 A	969	3217500	943396	2274104
12	215 A	939	4475000	3822779	652221
13	305 A	969	5155000	4153122	1001878
14	401 A	939	4400000	3957822	442178
15	404 A	969	4690000	3601179	1088821
16	405 A	969	4612500	3904112	708388
17	406 A	917	3050000	3050000	0
18	407 A	1125	4450000	3332448	1117552
19	408 A	584	2065000	2065000	0
20	410 A	584	3086250	2643972	442278
21	411 A	591	3342500	2837660	504840
22	412 A	591	3185000	2760042	424958
23	413 A	669	3306500	2057649	1248851
24	414 A	969	4490000	4041227	448773
25	415 A	939	5000000	4180952	819048
26	501 A	939	5000000	3718820	1281180
27	502 A	1141	3740000	3740000	0
28	504 A	969	3217500	990566	2226934
29	506 A	917	3050000	3050000	0
30	507 A	1125	5900000	5299902	600098
31	508 A	584	3335000	2488615	846385
32	509 A	545	3124500	2655892	468608
33	601 A	939	3350000	2717231	632769
34	607 A	1125	5900000	3835000	2065000
35	608 A	584	3434500	2567773	866727
36	610 A	584	2414000	1933169	480831
37	611 A	591	3605000	2965627	639373
38	615 A	939	5150000	4285714	864286
39	701 A	939	4495000	3910397	584603
40	704 A	969	3000000	2451246	548754
41	705 A	969	3000000	2464207	535793
Total			**158877250**	**125238689**	**33638561**

(Unsold Inventory Valuation)
Ready Reckoner Rate as on the date of Certificate
Of the Residential premises Rs.6,000/-per sq.feets

Sr.No	Flat No.	Carpet Area (in sq.ft)	Unit Consideration as per Read Reckoner
01	02	03	04
1	201 A	941	5646000.00
2	203 A	974	5844000.00
3	209 A	554	3324000.00
4	402 A	1142	6852000.00
5	503 A	974	5844000.00
6	505 A	1038	6228000.00
7	702 A	1141	6846000.00
8	703 A	974	5844000.00
9	UG-12 A	590	3540000.00
10	UG-14 A	974	5844000.00
Total			**55812000**

JHA NK & ASSOCIATES PATNA CHARTERED ACCOUNTANTS