SARAS & COMPANY
CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANT'S CERTIFICATE

(FOR REGISTRATION OF A PROJECT AND SUBSEQUENT WITHDRAWAL OF MONEY)

Cost of Real Estate Project_____
Bihar RERA Registration Number BRERAP19562804022606032 9E00

Sr. No.	Particulars	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.	**1,00,87,000.00**
	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).

SARAS & COMPANY ★ INDIA PATNA ★ Chartered Accountants

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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 **100,87,000.00**

Sr.No.	Particulars	Amount (₹) Estimated Incurred
ii	Development Cost/ Cost of Construction :	
a.	(i) Estimated Cost of Construction as certified by Engineer.	**3,00,17,000.00**
	(ii) Actual Cost of construction incurred as per the books of accounts as verified by the CA.	**9,86,595.00**
	Note : (for adding to 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 (i) construction of the entire phase of the project registered.	
b.	Payment of Taxes, cess, fees, charges, premiums, interest etc. to any Statutory Authority.	

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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	**3,00,17,000.00**
2.	Total Estimated Cost of the Real Estate Project [1(i) + 1(ii)] of Estimated Column.	4,01,04,000.00
3	Total Cost Incurred of the Real Estate Project [1(i) + 1(ii)] of Incurred Column.	1,12,82,849.00
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 [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 SARAS & CO.
Chartered Accountants
FRN:323818E

(CA PANKAJ MORE)
Partner
M.N.413147
UDIN: 26413147LSULMV5460

Place: Patna

Date: 28-07-2026

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Sr. No.	Particulars	Amount (₹) 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)	1,87,34,151.00
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) (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 Astara Projects Pvt Ltd for the project Astara Urbana 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 SARAS & CO.
Chartered Accountants
FRN:323818E

(CA PANKAJ MORE)
Partner
M.N.413147
UDIN: 26413147LSULMV5460

Place: Patna

Date: 28-07-2026