



KUMAR RANJIT & ASSOCIATES

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DANAPUR, PATNA, 801503 (BIHAR)

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Form No. 3

CHARTERED ACCOUNTANT'S CERTIFICATE

Name of Real Estate Project - SAMPATI RESIDENCY

Bihar RERA Registration Number: BRERAP/2807-1/1177/R/896/2020

For the Quarter Ended on: 30-06-2026

S. No.	Particulars		Amount (In Rs.)	
			Estimated	Incurred & Paid
			Column -A	Column -B
	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.	26,79,300	26,79,300
	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.	8,45,700	8,45,700
	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 (in Column-A)	-	-
	(ii)	Actual Cost of Construction of Rehab building incurred as per books of accounts as Verified by the CA (in Column- B) 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	35,25,000	35,25,000
	ii	Development Cost/ Cost of Construction:	7,89,50,000	
	a(i)	Estimated cost of construction at the start of the project (Refer Note A)		
	a(ii)	Actual cost of construction incurred^ as per the books of accounts as verified by the CA (Column-B)	-	5,50,52,258
	a(iii)	On-site expenditure for development of entire project excluding cost of construction as per (i) or (ii) above i.e. Salaries, Consultant 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		23,46,000



		the construction of the entire phase of the project registered.		
	b	Payment of Taxes, cess, fees, charges, premiums, interest etc. to any Statutory Authority.	57,20,000	21,81,977
	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.		75,30,000
Sub-Total of Development Cost			8,81,95,000	6,71,10,235

2		Total Estimated Cost of the Real Estate Project (1(i)+1(ii)) of Estimated Column -A	8,81,95,000
3		Total Cost Incurred and Paid^ of the Real Estate Project (1(i)+1(ii)) of the incurred Column -B	7,06,35,235
4		Percentage of completion of Construction Work (as per project architect's certificate on completion of project)	90
5		Proportion of the Cost Incurred on Land Cost and Construction Cost to the total estimated cost. (3/2)%	81
6		Amount which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of Cost Incurred and Paid (Sr. Number 2 * Sr. Number 5)	7,14,37,950
7	Less	Amount Withdrawn till date of this certificate as per the Books of Accounts and Bank Statement	5,50,52,258
8		Net Amount which can be withdrawn from the Designated Bank Account under this certificate	1,63,85,692

Note A: The Estimated Cost is taken as per the management representation, Chartered Engineer Certificate and RERA portal. ^ Cost Incurred & Paid is inclusive of advance to suppliers and net of creditors against supplies.



This Certificate is being issued for RERA compliance for Nirupadhi Infrastructure Developers Private Limited and is based on the records and documents produced before me and explanations provided to us by the management of the company.

Yours Faithfully



Signature of Chartered Accountant

Name - CA Ranjit Kumar

(Membership Number 557764)

Date: 28-07-2026

Place: Patna



(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

Particulars		Amount (Rs.)
1	Estimated balance cost to complete the real estate project (Difference of Total Estimated Project Cost less Cost Incurred)	1,75,59,765
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)	54,86,428
3	(i) Balance Unsold area to be certified by management and to be verified by CA from the records and books of accounts (in Sq. mtr.) (ii) Estimated amount of sales proceeds in respect of unsold apartments (Calculated as per ASR multiplied to unsold area as on date of certificate to be calculated and certified by CA) as per Annexure-A to this certificate.	1,23,18,587
4	Estimated Receivables of ongoing Project sum of 2+3(ii)	1,78,05,014
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 balance receivables of ongoing project will be deposited in Designated Account.	70%

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Yours Faithfully



Signature of Chartered Accountant

Date: 28-07-2026

Place: Patna

Name - CA Ranjit Kumar
(Membership Number 557764)



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)
i	1A	107.34	60 Lakhs	60 Lakhs	--
ii	1F	77.13	50 Lakhs	50 Lakhs	--
iii	2A	113.84	60,03,850	60,03,850	--
iv	2B	86.43	42,26,200	42,26,200	--
v	2D	112.45	1,03,00,000	4,30,000	--
vi	2E	97.58	55,99,000	52,00,000	3,99,000
vii	2F	77.13	62,00,000	53,64,000	8,36,000
viii	3E	97.58	75,00,125	75,00,125	--
ix	4B	122.21	64,00,000	4,00,000	9,87,428
x	5B	131.04	56,00,000	15,00,000	41,00,000

(Unsold Inventory Valuation)

Ready Reckoner Rate as on the date of Certificate
of the Residential/Commercial premises Rs. 37660 per sq.mts.

Sr.No.	Flat No.	Carpet Area (in sq.mts.)	Unit Consideration as per Read Reckoner
01	02	03	04
i	1B	77.60	29,22,416
ii	1C	72.02	27,12,273
iii	4D	97.58	36,74,863
iv	2C	79.90	30,09,034

