



GUPTA HARSHIT & ASSOCIATES

CHARTERED ACCOUNTANTS

To,
The Designated Partner,
Aura Buildcom LLP
F-205, Grand Ajnara Heritage
Plot No GH-01/B, Sector 74
Noida, Uttar Pradesh 201301

Form-REG-3

SUBJECT: Report on Statement of Accounts on project fund utilization and withdrawal by Aura Buildcom LLP for the period upto 30 June 2026 with respect to UPRERA Registration number UPRERAPRJ101145

This Report is issued in accordance with the terms of our engagement letter/agreement dated 09 September 2024.

The report contains the cost incurred towards construction of project as at 30 June 2026 including the details as required pursuant to the UPRERA as per books of accounts maintained by the management.

We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Review of Historical Financial Information, and Other Assurance and Related Services Engagements.

We have verified the books accounts, documents of **M/s Aura Bulcom LLP** and certify that the total amount incurred for construction of commercial "Avenue IV" Situated on Commercial **Plot No. 5, Springwood Enclave, Sector -4, Wave City, Tehsil & District- Ghaziabad, U.P.** Demarcated by its boundaries (latitude and longitude of the end points) to the North 28° 39' 11.9" N; 77° 29' 57.8" E, to the East 28° 39' 07.4" N; 77° 30' 03.5" E, to the South 28° 39' 06.0" N; 77° 30' 01.9" E, to the West 28° 39' 10.5" N; 77° 29' 56.5" E of tehsil Sadar, competent /development authority GDA, District – Ghaziabad, Pin: 201001 admeasuring **12361.18 Sq. Mtr.** being developed by the firm.

PART-A					
		Rs.in Lacs	Rs.in Lacs	Rs.in Lacs	Rs.in Lacs
S.No.	Particulars	Total Estimated Cost	Amount incurred till last quarter	Amount incurred during the period	Amount incurred till 30/06/2026
1	2	3	4	5	6
1	Land Cost				

Address: 99, Ansal Garden Enclave, Ghaziabad
Phone: +91 – 9990765123 E-mail: caharshitgupta01@gmail.com

	(a) Acquisition cost of land and legal costs on land transaction:				
	(a.1) For Project Estimation Purpose				
	i - In case of acquisition through Purchase, actual purchase price or the DM Circle Rate on the date of application of registration in U.P. RERA, whichever is higher.	6,675.00			-
	ii- In case of acquisition through Joint Development Agreement with land owner, the consideration as specified in the Joint Development Agreement or the DM Circle Rate on the date of application of registration in U.P. RERA, whichever is higher.	-		-	-
	iii- In case of inherited /gifted/ through will, the cost of land shall be as per the DM circle rate on the date of application of registration of project in U.P. RERA.	-		-	-
	TOTAL OF LAND COST - For Project Estimation Purpose	6,675.00		-	-
	(a.2) For Purpose of % Completion of the project and Withdrawal from Separate Account				
	i - In case of acquisition through Purchase, the actual purchase price will be considered.	6,675.00	6,675.00	-	6,675.00
	ii- In case of acquisition through Joint Development Agreement with land owner, the cost of land shall be the actual cost incurred by the landowner	-	-	-	-
	iii- In case of inherited /gifted/ through will, the cost of land shall not be considered as there was no acquisition cost incurred by the promoter.	-	-	-	-
	TOTAL OF LAND COST - For % completion and withdrawal purpose	6,675.00	6,675.00	-	6,675.00
	(b) Amount payable to obtain development rights, additional FAR and/or any other work under the provisions of Local Authority or State Government or Statutory Authority, if any;	-		-	
	(c) 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. (if not included in para (a) above);	535.00	535.00	-	535.00
	(d) Interest (Other than Penal Interest and Penalties etc.) a) paid to Financial Institution , Scheduled Banks , NBFC on loan/ borrowing provided such loan/ borrowing has been utilised for purchase of land b) paid on Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI - MCLR) provided such loan has been utilised for purchase of land c) paid to the Competent Authority for acquisition of land				
	TOTAL OF LAND COST				
1A	- For Project Estimation Purpose i.e. a.1+ b+c+d	7,210.00	535.00	-	535.00
1B	- For Withdrawal Purpose i.e. a.2+ b+c+d	7,210.00	7,210.00	-	7,210.00
2	Project Clearance Fees				
	(a) Fees paid to RERA	825.00	223.00	-	223.00
	(b) Fees paid to Local Authority				

	(c) Consultant/Architect Fees (directly attributable to project)				
	(d) Any other (specify)				
	TOTAL OF FEES PAID	825.00	223.00	-	224.00
3A	Cost of Construction and Development				
	(a) Cost of services (water, electricity to construction site) , Site Overheads;	17,500.00	3,602.00	648.65	4,250.65
	(b) Depreciation cost of machinery and equipment purchased, or hired and maintenance costs, consumables etc., (so long as these costs are directly incurred in the construction of the concerned project);				
	(c) Hiring charges of the machinery and equipment on the basis of actual use in the relevant project				
	(d) Cost of materials actually purchased;				
	(e) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);				
	Total of Construction and Development Cost (sum of (a) to (e) of 3A)	17,500.00	3,602.00	648.65	4,250.65
3B	Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)	17,500.00	3,602.00	616.00	4,218.00
3C	Total Construction and Development Cost (Lower of 3A and 3B.)	17,500.00	3,602.00	616.00	4,218.00
3D	Interest on loan/ borrowing (Other than Penal Interest and Penalties etc.) provided such loan/ borrowing has been utilised for construction of this project: a) paid to Financial Institution , Scheduled Banks , NBFC and b) paid on Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR)"	2,000.00	588.00	330.57	918.57
3E	TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)	19,500.00	4,190.00	946.57	5,136.57
4	TOTAL COST OF PROJECT				
4A	- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)	27,535.00			
4B	- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)	27,535.00	11,623.00	946.57	12,569.57
5	Percentage completion of Construction & Development Work completed as per latest REG-2 i.e. (Amount in Row 4 of REG-2 / Amount in Row 3 of REG-2) x100	24.10%			
6	Percentage completion of the Project (Proportionate cost incurred on the project to the total estimated cost) (Col.6 of S No. 4B / Col.3 of S No. 4B)	45.65%			
7	Total amount received from allottees till date since Inception of the Project	8,135.49			
8	70% Amount to be deposited in Separate Account (70%*S No. 7)	5,694.85			
9	Loan sanctioned for the project till date (secured and unsecured both)	37.47			
10	Loan disbursed for the project till date (secured and unsecured both)				

	(a) Loan disbursed before grant of RERA Registration in an account other than the Separate Account	3,747.62
	(b) Loan disbursed before grant of RERA Registration in the Separate Account	0.00
	(c) Loan disbursed after grant of RERA Registration and credited in Separate A/c	0.00
	(d) Loan disbursed after grant of RERA Registration but credited in an account other than Separate A/c	0.00
	Total Loan Disbursed(10a+10b+10c+10d)	3,747.62
11	Interest on deposits (flexi facility) credited to the Separate account	0.00
12	Total amount to be credited in the Separate Account till date (S No. 8 + S No. 10 + S No. 11)	9,442.47
13	Cumulative Amount that can be withdrawn from Separate a/c, i.e. (Total Amount to be credited in the Separate A/c*Proportionate Cost Incurred on the Project) (Column 3 of S No. 4B * S No. 6)	12,569.57
14	70% of the amount paid to the GST Department from the amount collected from the Allottees	673.68
15	70% of the principal amount refunded on account of cancellation of unit (provided 70% of the amount collected was deposited to the Separate Account earlier). (The CA will necessarily ensure that units stand cancelled and if the 70% of the principal amount is to be refunded, the details shall be given in Part B of this Certificate)	390.27
16	Amount actually withdrawn from Separate a/c till date since inception of the project. This shall include the following also: (a) 70% of the amounts already realised till date but not deposited in the Separate Account (b) Amount already withdrawn towards amount refunded to the allottee(s) against cancellation of unit(s) (c) Amount already withdrawn for repayment of loan as mentioned in 10a above (principal only)	9,314.00
17	Bank charges, if any	0.36
18	Repayment, if any, of principal amount of the loan/ borrowings taken against this project (to be allowed only after receipt of Completion Certificate/ Occupancy Certificate in accordance with the Bank Account Directions)*	0.00
19	Computed Balance in Separate A/c as on date: (S No. 12 - S No. 16- S No. 17)	128.00
20	Actual Balance available in Separate A/c as on date	128.00
21	Difference between the computed balance and actual balance in Separate A/c (S No. 19 - S No. 20) Should be Nil (In case computed balance is significantly higher than actual balance, revisit Row 16)	0.00

22	Eligibility for withdrawal (i.e. the amount that can be withdrawn) from the Separate A/c (S No. 13 + S No. 14 + S No. 15 + S No. 18- S No. 16)*	4,319.41
23	Amount to be directly paid to the vendors/ billers/ contractors/ Allottees (in case of refund as per S No. 15 above) as per Part B of this certificate	89.01
24	Amount that can be finally transferred to the Transaction account (S No. 22 - S No. 23)	4,230.40

This certificate is being issued on specific request of **M/s Aura Buildcom LLP** for UP RERA Compliance. The Certification is based on the information and record produced before us and is true to the best of our knowledge and belief.

for **Gupta Harshit & Associates**

Chartered Accountants

Firm Reg. no: **0034256C**



Harshit Kumar Gupta

Proprietor

Membership no. **423838**

UDIN: 26423838UXYOF02935

Place: Ghaziabad

Date: 15 July 2026

PART-B

I also certify that:

- a) Rs. 12569.57 Lacs has been actually spent on the land, construction and development of the project and has not been spent on any item other than the purpose given in Section 4(2)(l)(d) and is, therefore, admissible for withdrawal from the Separate Account
- b) Rs. 89.01 lacs is the amount for which bills/ invoices from the biller/ vendor/ contractor have been received for the work already rendered by them for the land, construction and development work of this project and being due for payment are, therefore, admissible for payment from the Separate Account directly to the biller/ vendor/ contractor in their bank account as per the list given below.
- c) Rs. Nil is the amount pertaining to the refund to be made to the Allottees where allotted units have been cancelled in compliance of U.P. RERA orders for refund to the concerned allottee or for the reason of default by the concerned allottee as per the Agreement for Sale entered into with that allottee.

S.No.	Name of the vendor/ contractor/ Allottee	Amount due	Amount due towards	Bank Name	IFSC	Bank Account No.
1	Aanya Grani Marmo	0.20	Materials	NA	NA	NA
2	Aanya Traders	0.25	Materials	NA	NA	NA
3	Adycon Infrastructure Private Limited	63.02	Materials	NA	NA	NA
4	Bhoomi International	1.47	Materials	NA	NA	NA
5	Gupta Traders	0.31	Materials	NA	NA	NA
6	Lakshmi Steels	22.52	Materials	NA	NA	NA
7	P & M Enterprises	0.50	Materials	NA	NA	NA
8	Shiv Electric & Trading Co.	0.13	Materials	NA	NA	NA
9	Shoptail India Private Limited	0.31	Materials	NA	NA	NA
10	Shri Kishan Mahesh Kumar	0.02	Materials	NA	NA	NA
11	Sun Lucius Private Limited	0.22	Materials	NA	NA	NA
12	Unique Electric & Hardware Agencies	0.07	Materials	NA	NA	NA
	Total	89.01				

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for **Gupta Harshit & Associates**
Chartered Accountants
Firm Reg. no: **0034256C**



Harshit Kumar Gupta
Proprietor
Membership no. **423838**
UDIN: 26423838UXYOF02935

Place: Ghaziabad
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