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Form-REG-3

CHARTERED ACCOUNTANT'S CERTIFICATE

(To be submitted at the time of Registration of Protect, Withdrawal of Money from Separate Account and Submission of Quarterly Progress Report)

Information as on 30.06.2026

Certification work Assigned vide letter No.236/ENG. SEC/GDA/2025-26 DT. 31/05/2025

Certificate of Percentage of Completion of Construction Work of KUSHMI ENCLAVE GROUP HOUSING LACCHIPUR, Gorakhpur situated on the Khasra No/ Plot no GATA NO. 2,804,917M,918M,919M,920,921,939,940,941M, NAKAHA GORAKHNATH ROAD GORAKHPUR
Demarcated by its boundaries (latitude and longitude of the end points) 26°78'76"N 83°36'17"E to the North 26°78'52"N 83°36'21"E to the South 26°78'65"N 83°36'28"E to the East 26°78'66"N 83°36'13"E to the West of village LACCHIPUR Tehsil Sadar Competent/ Development authority Gorakhpur Development Authority District Gorakhpur PIN 273007 admeasuring 18031.90 sq.mts. area being developed by Gorakhpur Development Authority, Gorakhpur having RERA Registration no. UPRERA PRJ 534741/10/2025 and designated account with Indusind Bank, Main Branch, Park Road, Gorakhpur AS ' GDA COLLECTION ACCOUNT FOR KUSHMI ENCLAVE' vide account no. 251033689861 , IFS code INDB0000150

PART -A

S.No.	Particulars	Rs.in lacs Total Estimated Cost	Rs. In lacs Amount incurred till last quarter	Rs. In lacs Amount incurred during the quarter	Rs. In lacs Amount incurred till now
1	Land Cost	3	4	5	6
1	(a) Acquisition cost of land and legal costs on land transaction:		0	0	0.00
	(a.1) For Project Estimation Purpose	0.00	0	0	0.00
	i - In case of acquisition through Purchase, actual purchase price or the DM Circle Rate on the date application of registration in UPRER, whichever is higher	3496.39	0	0	0
	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	0	0	0	0
	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 protect in U.P. RERA	0	0	0	0
	TOTAL OF LAND COST - For Project Estimation Purpose	3496.39	0	0	0
	(a.2) For Purpose of % Completion of the project and Withdrawal from Separate Account	0	0	0	0
	i - In case acquisition through Purchase, the actual purchase price will be considered.	0	0	0	0
	ii- In case of acquisition through loan Development Agreement with land owner, the cost of land shall be the actual cost incurred by the land owner.	0	0	0	0
	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 promote;	0	0	0	0
	TOTAL OF LAND COST - For % completion and withdrawal purpose	0	0	0	0
	(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.	0	0	0	0
	(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).	0	0	0	0
	(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	0	0	0	0
	TOTAL OF LAND COST				
1A	-For Project Estimation Purpose i.e. a. 1+ b+c+d	3496.39	0.00	0.00	0.00
1B	-For Withdrawal Purpose i.e. a.2+b+c+d	0.00	0	0	0.00
2	Project Clearance Fees				
	(a) Fees paid to RERA				
	(b) Fees paid to Local Authority	0.95	0.95	0	0.95
	(c) Consultant/Architect Fees (direeth attributable to protect)	0	0	0	0
	(d) Any other(Fee paid to the Firm hired for Acquisition)	0	0	0	0
	(e) Fee paid to the advocate for leagle and professional services	0	0	0	0
	TOTAL OF FEES PAID	0.95	0.95	0	0.95



3A Cost of construction and development					0
(a) Cost of services (water, electrical to construction site). Site Overheads,	-	-	-	-	-
(b) Depreciation cost of machinery and equipment purchased. Or hired and maintenance costs, (so long as these costs are directly incurred in the construction of concerned project).	-	-	-	-	-
(c) cost of material actually purchased	-	-	-	-	-
(d) 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 (d) of 3A)	0	0	0	0	0
3B Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)	20906.26	1651.94	570.66	2222.6	
3C Total construction and development cost (Lower of 3A and 3B.)	20906.26	1651.94	570.66	2222.6	
3D Interest on loan/ borrowing (Other than penal interest and penalties etc.) Provided such loan/ borrowing has been utilised for the construction of this project:	0	-	-	0	
a) Paid to financial institution. Scheduled Banks. NBFC and	0	-	-	0	
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)	0	-	-	0	
3E Total construction and development cost (S.No. 3C+ S. No. 3D)	20906.26	1651.94	570.66	2222.6	
4 TOTAL COST OF PROJECT	20906.26	1651.94	570.66	2222.60	
4A For Project Estimation Purpose (S.No. 1A+S.No.2+S.No. 3E)	24403.60	1652.89	570.66	2223.55	
4B - For % completion of the project and withdrawal purpose (S No. 1B+S No. 2+S.No. 3E)	20907.21	1652.89	570.66	2223.55	
5 Percentage completion of Construction and 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		10.63%			
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)		10.64%			
7 Total amount received from the allottees till date since Inception of the Project, and appearing in collection account		221.91			
8 70% Amount to be deposited in Separate Account (70% S.No.7)		155.34			
9 Loan sanctioned for the project till date (secured and unsecured both)		0.00			
10 Loan disbursed for the project till date (secured and unsecured Both)		0.00			
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)		0.00			
13 Cumulative Amount that can be withdrawn from Separate a/c, i.e. (Total Estimated Cost * Proportionate Cost Incurred on the Project) (Column 3 of S No. 4B * S No. 6)		2223.55			
14 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)		0.00			
15 Amount actually withdrawn till date since inception of the project (This shall include 70% of the amounts already realised till date but not deposited in the Separate Account & the amount already withdrawn towards amount refunded to the allottee(s) towards cancellation of unit(s))		0.00			
16 Computed Balance in Separate A/c as on date (S. No. 12 - S No. 15)		155.34			
17 Actual Balance available in Separate A/c as on date (ACTUALLY ALL AMOUNT IN COLLECTION ACCOUNT)		221.91			
18 Difference between the computed balance and actual balance in Separate A/c (S No. 16 - S No. 17) Should be Nil		-66.57			
19 Eligibility for withdrawal (i.e the amount that can be withdrawn) from the Separate A/c (Minimum of S No. 17 and (S No. 13 + S No. 14 - S No. 15))		0			
20 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		0			
21 Amount that can be finally transferred to the Transaction account (S No. 19 - S.No. 20)		0			

This certificate is being issued on specific request of Gorakhpur Development Authority for UP RERA compliance. The certification is based on the information and records produced before us/me and is true to the best of our/my knowledge and belief. Since the collection is not sufficient to meet the project expenses, the authority is managing the payment from own resources to be recovered from further collection from allottees. There is only one account as mentioned above and the entire collection is lying there.

CA VIVEK AGARWAL
(M. No. 400733)

Date :10.07.2026

UDIN 26400733QAHURR9840

Name of the Firm : HCO & Co., Chartered Accountants

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