

DEVANSH SHARMA & CO

CHARTERED ACCOUNTANTS



SE-592, Shastri Nagar, Ghaziabad-201002
Email - cadevanshsharma@gmail.com Mobile- +91-8882240500

Form-REG-3					
<u>CHARTERED ACCOUNTANT'S CERTIFICATE</u>					
(To be submitted at the time of Registration of Project, Withdrawal of Money from Separate Account and Submission of Quarterly Progress Report)					
No. 1			Date:- 02-07-2026		
Information as on 30-06-2026					
Subject: Certificate of amount incurred on "Zoom Arcade" project registration No.-UPRERAPRJ640346/12/2025 for Acquisition and Development of land or/and Construction of Hotel Tower/Block/Building(s) 1 situate on Khasra no./Plot No.1183M, 1185M, , demarcated by its boundaries (latitude and longitude of the end-points) to the North, to the South, to the East to the West of Village Noor Nagar, Tehsil Ghaziabad, Competent Authority/Development Authority Ghaziabad Development Authority , District Ghaziabad , PIN 201003, admeasuring 4213.94 sq. meter area, being developed by DBF INFRASTRUCTURE PVT. LTD. and [Promoter Id-UPRERAPRM7295], having Separate A/c No. 258130277575 Bank Name Indusind Bank					
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 quarter	Amount incurred till now
1	2	3	4	5	6
1	Land Cost				
	(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 latest DM circle rate of the subject land, whichever is higher.	864.27			
	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 of the subject land on the date of application of registration in U.P. RERA, whichever is higher.	-			



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	iii- In case of land being 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	864.27			
	(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.	864.27	864.27	-	864.27
	ii- In case of acquisition through Joint Development Agreement, the actual cost incurred by the landowner or or the DM Circle Rate of the subject land on the date of application of registration in U.P. RERA, whichever is higher.	-	-	-	-
	iii- In case of land being 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 % completion and withdrawal purpose	864.27	864.27	-	864.27
	(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);	-	-	-	-
	(d) Interest (Other than Penal Interest and Penalties etc.) on loan/ borrowing provided such loan/ borrowing has been utilised for purchase of land i) paid to Scheduled Banks ii) paid to others e.g. NBFC, Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR) iii) 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	864.27			
1B	- For Withdrawal Purpose i.e. a.2+ b+c+d	864.27	864.27	-	864.27
2	Project Clearance Fees				



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	(a) Fees paid to RERA	-	-	-	-
	(b) Fees paid to Local Authority	284.35	284.35	-	284.35
	(c) Consultant/Architect Fees (directly attributable to project)	63.00	12.01	0.16	12.17
	(d) Other, if any attributable to project (specify)	-	-	-	-
	TOTAL OF FEES PAID	347.35	296.36	0.16	296.52
3A	Cost of Construction and Development				
	(a) Cost of services (water, electricity to construction site) , Site Overheads;	4,494.42	114.16	70.43	184.59
	(b) Depreciation cost of machinery and equipment under the ownership of the promoter based on the actual usage of the such machinery or equipment in the relevant project, along with cost of maintenance, consumables etc, as long as these costs are directly incurred in the construction of the said project. In case, the said machinery and equipment are used in more than one project, only the apportioned amount of depreciation, the cost of maintenance and consumables shall be charged on the relevant project;				
	(c) Hiring charges of the machinery and equipment on the basis of actual usage 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)	4,494.42	114.16	70.43	184.59
3B	Cost of Construction and Development incurred (the amount as reported in Row 4 (after Table-B) of the latest Engineer's Certificate i.e. REG-2)		216.26	102.65	318.91
3C	Total Construction and Development Cost (Lower of 3A and 3B)		114.16	70.43	184.59
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 Scheduled Banks b) paid to others e.g. NBFC, Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR)"	-	-	-	-



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3E	TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)	4,494.42	114.16	70.43	184.59
4	TOTAL COST OF PROJECT				
4A	- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)	5,706.04			
4B	- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)	5,706.04	1,274.79	70.59	1,345.38
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	7.10%			
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)	23.58%			
7	Total amount received from allottees till date since Inception of the Project	200.23			
8	70% Amount to be deposited in Separate Account (70%*S No. 7)	140.16			
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			
	a- Loan disbursed before grant of RERA Registration in any other account - other than the Separate Account	0.00			
	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)	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)	140.16			
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) (S No. 12 * S No. 6)	1345.38			
14	70% of the amount paid to the GST Department from the amount collected from the Allottees	21.45			



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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)	0.71
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) towards cancellation of unit(s) c- Amount already withdrawn for repayment of loan as mentioned in 10a above (principal only)	118.68
17	Bank charges, if any	0.00
18	Repayment, if any, of principal amount of 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 - S No. 18)	21.48
20	Actual Balance available in Separate A/c as on date	0.00
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 the actual balance, revisit row 16)	21.48
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)*	1248.86
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	26.53
24	Amount that can be finally transferred to the Transaction account (S No. 22 - S No. 23)	1222.33

This certificate is being issued on specific request of M/s DBF Infrastructure Pvt. Ltd. (UPRERAPRM7295) for UP RERA compliance. The certification is based on the information and records produced before us and is true to the best of our/my knowledge and belief.



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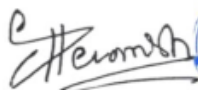


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Notes:

- 1) Based on the information provided by the promoter, I/We certify that the land parcel for this project has not been mortgaged in any other project or for any other type of loans/borrowings.
- 2) It has been understood and confirmed by the promoter that admissibility of the interest on borrowings from Unsecured Loans/From institutions other than Banks for this project is restricted to SBI MCLR.
- 3) We also certify that out of the **total estimated interest** in this certificate, Rs. 0.00 Lacs is the interest on unsecured loans/From institutions other than Banks and is restricted to the prevailing SBI MCLR i.e. N.A.%.
- 4) We also certify that out of the **total interest amount incurred** in this certificate, Rs.0.00 Lacs is the interest on unsecured loans/From institutions other than Banks and is restricted to the prevailing SBI MCLR i.e. N.A.%.
- 5) We certify that the entry in Row 18 has been taken here for repayment of Principal Amount of the loan/ borrowings against this Project after verifying that the CC/OC of the entire project has been received (else the entry in Row 18 is Zero)
- 6) We also certify that there have been no changes in the prescribed format of REG-3 and is prepared strictly in accordance with the provisions of Project Bank Account Directions (as amended from time to time).

For Devansh Sharma & Co
Chartered Accountants
Firm Registration No. 034393C




Devansh Sharma
Partner
M. No. 461019
UDIN: 26461019LCGNID1228
Place: Ghaziabad
Date: 02-07-2026

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Form-REG-3

CHARTERED ACCOUNTANT'S CERTIFICATE (On Letter Head)

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

No. 1

Date:- 02-07-2026

Information as on 30-06-2026

Subject: Certificate of amount incurred on "Zoom Arcade" project registration No.-UPRERAPRJ640346/12/2025 for Acquisition and Development of land or/and Construction of Hotel Tower/Block/Building(s) 1 situate on Khasra no./Plot No.1183M, 1185M, , demarcated by its boundaries (latitude and longitude of the end-points) to the North, to the South, to the East to the West of Village Noor Nagar, Tehsil Ghaziabad, Competent Authority/Development Authority Ghaziabad Development Authority , District Ghaziabad , PIN 201003, admeasuring 4213.94 sq. meter area, being developed by DBF INFRASTRUCTURE PVT. LTD. and [Promoter Id-UPRERAPRM7295], having Separate A/c No. 258130277575 Bank Name Indusind Bank

PART-B

I/ We also certify that:

Out of the amount reported in **Column 6 of S No. 4B** above:

- (a) Rs. 1345.38 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)(I)(d) and is, therefore, admissible for withdrawal from the Separate Account.
- (b) Rs. 26.53 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 Lacs 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.

(in Rs)

S No.	Name of the vendor/ contractor/ Allottee	Amount due	Amount due towards (detail of work)	Bank Name	IFSC	Bank Account No.
1	TECHNO PRIME RMC PRIVATE LIMITED	899509	Materials	Axis Bank	UTIB0000392	925020013642185
2	SHRI KISHAN MAHESH KUMAR	1196175	Materials	HDFC BANK	HDFC0000573	50200080712673
3	MAHAMAYA STONE SUPPLIER	194381	Materials	ICICI BANK	ICIC0007546	125705500067



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4	AMBEY TRADERS	35760	Materials	CANARA BANK	CNRB00 03441	3441261000025
5	PRAKASH CHAND & SONS	35400	Materials	CANARA BANK	CNRB00 18777	87771400000330
6	HONEY ENTERPRISES	6725	Cost of Services	HDFC BANK	HDFC00 05212	50200046630221
7	KISHAN TIMBER COMPANY	209431	Cost of Services	bank of baroda	BARB0R AJIND	30400200000875
8	SHRI DURGA SCAFFOLDING	75363	Cost of Services	HDFC BANK	HDFC00 01309	13098020000214
9						
24						
	Total	26,52,744.00				

This certificate is being issued on specific request of M/s DBF Infrastructure Pvt. Ltd. (UPRERAPRM7295) for UP RERA compliance. The certification is based on the information and records produced before us and is true to the best of our/my knowledge and belief.

For Devansh Sharma & Co
Chartered Accountants
Firm Registration No. 034393C

Devansh Sharma
Partner
M. No. 461019
UDIN: 26461019LCGNID1228
Place: Ghaziabad
Date: 02-07-2026