

# RAMANAND GOYAL & COMPANY

CHARTERED ACCOUNTANTS

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| UDIN: 23432257BGTUFK7729                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Form REG 03                 |                        |
| CHARTERED ACCOUNTANT'S CERTIFICATE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                        |
| (FOR THE PURPOSE OF WITHDRAWAL OF MONEY FROM DESIGNATED ACCOUNT OF PROJECT)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                        |
| Information as on : 31.03.2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                        |
| Certificate No.- RNGC/RERA/UP/TY/939                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Date : 12.04.2023           |                        |
| <b>Subject:</b> Certificate of amount incurred on project "ATMOS" for Construction of 1 (One) Tower/Block/Building(s) situated on Khasra no./Plot No. 399,394, 401, 403, 565 & 566 demarcated by its boundaries 26°49'17.83"N; 81° 1'6.42"E; 26°49'21.85"N; 81°1'9.47"E (latitude and longitude of the end-points) to the North, to the South, to the East to the West of Village - Bagamau Tehsil - Lucknow ; Lucknow Development Authority, District- Lucknow, PIN 226028, admeasuring 5180 sq. meter, being developed by GO-HEIGHTS REAL ESTATE PRIVATE LIMITED having RERA Registration No. UPRERAPRJ559567, <b>Designated A/C No. - 50200035899248, Bank Name- HDFC BANK, 31/31, M.G. Road, Hazratganj, Lucknow-226001</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rs. in Lakhs                |                        |
| <b>S.No.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Particulars</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Total Cost Estimated</b> | <b>Amount incurred</b> |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3                           | 4                      |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Land Cost</b><br>(a) Acquisition cost of land (purchase or through agreement with land owner) and legal costs on land transaction;<br>(b) Amount payable to obtain development rights, additional FAR and any other incentive under Local Authority or State Government or any Statutory Authority, if any;<br>(c) Acquisition cost of TDR (Transfer of Development Rights), if any;<br>(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. (if not included in para (a) above);<br>(e) Interest (Other than Penal Interest , Penalties etc) paid to FI , Scheduled Banks , NBFC and "Unsecured Loan at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR)" on money borrowed for purchase of land and also to ,Competent Authority. | 749.33                      | 749.33                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>SUB TOTAL LAND COST</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 749.33                      | 749.33                 |
| <b>S.No.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Particulars</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Total Cost Estimated</b> | <b>Amount incurred</b> |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3                           | 4                      |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Project Clearance Fees</b><br>(a) Fees paid to RERA<br>(b) Fees paid to Local Authority<br>(c) Consultant/Architect Fees (directly attributable to project)<br>(d) Any other (specify)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 153.67                      | 106.72                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>SUB TOTAL FEES PAID</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 153.67                      | 106.72                 |
| 3A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Cost of Development And construction</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                             |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (a) Cost of services (water, electricity to construction site) , Site Overheads;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 1311.18                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (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);                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 6502.00                     | 0.00                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (c) Cost of material actually purchased;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             | 3998.30                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                             | 252.96                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Sub Total of Construction Cost (sum of (a) to (d) of Row 3a )</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 6502.00                     | 5562.45                |
| 3B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Cost of construction incurred (As Certified by Project Engineer)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 6502.00                     | 5570.00                |
| 3C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Total Construction Cost = 3A(a) + 3A(b) + 3A(d) + [Lower of 3A(c) and 3B]</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>6502.00</b>              | <b>5562.45</b>         |
| 3D                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Interest (Other than Penal Interest and Penalties etc.) paid to Financial Institution , Scheduled Banks , NBFC and Unsecured Loan at "SBI-MCLR" on money borrowed for construction)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.00                        | 0.00                   |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>TOTAL DEVELOPMENT AND CONSTRUCTION COST (Row 3C +3D)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 6502.00                     | 5562.45                |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>TOTAL COST OF PROJECT (Row 1+ Row 2+ Row 3)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>7405.00</b>              | <b>6418.49</b>         |

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**RAMANAND GOYAL & COMPANY**  
CHARTERED ACCOUNTANTS

|    |                                                                                                                                                                                    |                |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 5  | Percentage completion of Construction Work completed (as per Project Engineer, Architect's Certificate)                                                                            | 85.67%         |
| 6  | Percentage completion of Total project (Proportionate cost incurred on the project to the total estimated cost) ( Col.4 of row 4 / Col.3 of row 4 )%                               | 86.68%         |
| 7  | Total amount received from allottees till date since Inception of the Project                                                                                                      | 6949.21        |
| 8  | 70% Amount to be deposited in Designated Account <b>(0.7*Row 7)</b>                                                                                                                | 4864.45        |
| 9  | Cummulative Amount that can be withdrawn from Designated a/c, i.e. <b>(Total Estimated Cost * Proportionate Cost Incurred on the Project) (Column 3 of Row 4 * row 6 )</b>         | 6418.49        |
| 10 | 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 designated Account ) | 4796.90        |
| 11 | Balance available in Designated A/c.                                                                                                                                               | 67.54          |
| 12 | Amount that can be withdrawn from the designated Bank A/C under this certificate <b>(Row 9 – Row 10)</b>                                                                           | <b>1621.59</b> |

This certificate is being issued on specific request of M/S GO-HEIGHTS REAL ESTATE PRIVATE LIMITED 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.

Note - Total amount received from Allottees till date as mentioned in Point 7 above are exclusive of all taxes and net of refund (if any)

Note - As stated by the promoter due to changing market conditions, inflation and fluctuations in material prices, the project cost of "Atmos" got increased significantly. As such, the total estimated cost of the project is now changed from Rs.6725 Lakhs to 7405 Lakhs. The promoter is in process to submit an application before Authority. Promoter takes full responsibility in this regard.

Note: -

1. In no circumstances, we shall be liable for any loss of damage, of whatsoever nature arising from the information / material required to our work being withheld or concealed from us or misrepresentation to us by the Company, directors, employees or agents or any other person.
2. We undertake no responsibility to update this certificate for events or circumstances occurring after the date of this certificate.
3. Our certificate is based on the information / documents to the extent furnished to us. We have relied on the information / documents furnished to us by the Company / official of the Company.
4. Note:- It is to note that this certificate has been prepared on the basis of unaudited books of accounts of FY 2022-23.

Date: 12.04.2023  
Place: Jaipur  
For Ramanand Goyal & Company  
FRN: 002384C



CA Praneti Agarwal  
(Partner)  
Membership No:432257

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