A P T and Co LLP
Chartered Accountants

INDIA

To,
The Board of directors
HOMEKRAFT INFRA PRIVATE LIMITED
CIN No. U70200DL2017PTC314287
711/92, Deepali, South Delhi, Nehru Place,
South Delhi, Delhi,
110019

Subject: Certificate of Verification Of expenditure incurred and paid for the purpose of withdrawal of money from 70% RERA Account

1. This Certificate has been issued in accordance with the terms of our engagement in relation to the verification of RERA Account having Account no. **0014724000000999** in the Yes Bank Limited for the Month ended on 31st March 2026.

2. The accompanying Statement of details regarding the expenditure incurred and paid as well as RERA A/c details (hereinafter referred to as the **"Form 5"**) for the verification of the same as per subject mentioned above.

Management's Responsibility for the Statement

3. The preparation of the Statement is the responsibility of the Management **M/s Homekraft Infra Private Limited** (hereinafter the "Company") including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances and to ensure that the same is free from any material misstatement or fraud.

4. The Management is also responsible for ensuring that the firm complies with the requirements in respect of the statutory dues/ statutory compliance as applicable in reference to this statement of certificate.

5. The Management is also responsible to provide the books of accounts and related data without any manipulation or concealment for the purpose of verification.

6. The Management is also responsible for providing the estimated Budgeted amount as per the RERA Regulation.

Practitioner Responsibility:

7. Pursuant to the required documents, it is our responsibility to provide a reasonable assurance as to arithmetical accuracy and compilation of data from the books provided by the Management.

8. We conducted our examination of the Statement in accordance with the Guidance Note on Certificates 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.

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

10. We have verified the supporting documents on a sample basis in respect of the verification of content as per the annexure to ensure that approximately 60–80% of the value as mentioned in the certificate has been got verified.

Opinion

11. Based on our examination, as above, we are of the opinion that the information in the Annexure for the period mentioned above in the certificate have been accurately extracted from the books of accounts maintained by the company and data provided to us.

Restriction on Use

12. The certificate is addressed to and provided to the Board of Director of the Company solely for the purpose to ensure that the same is to be used only for the purpose of RERA .Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

FOR APT and Co LLP
Chartered Accountants
(FRN:014621C/N500088)

APT and CO LLP
CA
FRN
014621C/N500088
Chartered Accountants

CA Sanjeev Aggarwal
(Partner)
M.No. 501114
Place: Gurugram
Date: April 8th, 2026
UDIN:26501114NALEIF4266

Encl: Form 5

Form — 5			
(FOR THE PURPOSE OF WITHDRAWL OF MONEY FROM DESIGNATED ACCOUNT OF PROJECT)			
Information as on 31-03-2026			
Certification work Assigned vide letter No. HOMEKRAFT/PH/Mar/2025-26/004		Dated :- 08th April, 2026	
Subject: Certificate of amount incurred on **Pious Hideaways [UPRERA: UPRERAPRJ442430]** for Construction of 12 Towers situated on **Plot No.SC 02/ J&K, Sector 150, Noida** demarcated by its boundaries **28°25'9.08"N, 77°29'29.62"E, 28°24'59.94"N, 77°29'23.28"E** of Village NA, Competent Authority/Development Authority NOIDA, District Gautam Budh Nagar , PIN 201301, admeasuring **32374.848 sq. meter area**, being developed by Homekraft Infra Private Limited with **Designated RERA A/C No 001472400000099 Bank Name Yes Bank Limited**			

S.No.	Particulars	Rs.in lacs Total Cost Estimated	Rs. In lacs Amount incurred (actual out-flow) till now
1	2	3	4
1	Land Cost (a) Acquisition cost of land (purchase or through agreement with land owner) and legal costs on land transaction; (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; (c) Acquisition cost of TDR (Transfer of Development Rights), 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. (if not included in para (a) above); (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	21,800	16,898
	SUB TOTAL LAND COST (in Rs.)	**21,800**	**16,898**
2	Project Clearance Fees (a) Fees paid to RERA (b) Fees paid to Local Authority (c) Consultant/Architect Fees (directly attributable to project) (d) Any other (specify)	712	463
	SUB TOTAL FEES PAID (in Rs.)	712	463
3A	**Cost of Development And construction** (a) Cost of services (water, electricity to construction site) , Site Overheads; (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) 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);	35,500	35,083
	Sub Total of Construction Cost (in Rs.) (sum of (a) to (d) of Row 3a)	**35,500**	**35,083**
3B	*Cost of construction incurred (As Certified by Project Engineer)*	**35,500**	**35,083**
3C	*Total Construction Cost (Lower of 3A and 3B.)*	35,500	35,083
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)*	5,400	5,400
3	*TOTAL DEVELOPMENT AND CONSTRUCTION COST (Row 3C +3D)*	40,900	40,483
4	TOTAL COST OF PROJECT (Row 1+ Row 2+ Row 3)	**63,412**	**57,844**
5	Percentage completion of Construction Work completed (as per Project Engineer, Architect's Certificate)		99%
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)%		91%
7	Total amount received from allottees till date since Inception of the Project (in Rs.)		73,879
8	70% Amount to be deposited in Designated Account (0.7*Row 7)		51,715
9	Cummulative Amount that can be withdrawn from Designated a/c, i.e. **(Total Estimated Cost * Proportionate Cost Incurred on the Project) (Column 3 of Row 4 * row 6)**		57,844
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)		51,610
11	Balance available in Designated A/c.		105
12	Amount that can be withdrawn from the designated Bank A/C under this certificate **(Row 9 – Row 10)**		6,234

APT and CO LLP CA FRN 014621C/N500088 Chartered Accountants

Note:

1. This certificate is being issued on specific request of M/s Homekraft Infra 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.

2. Based upon the management confirmation, land cost has been taken on actual cost incurred basis.

3. Security Deposit Rs.38.38Cr. earlier paid to land owner and considered as cost of project applied and now the same security has been refunded back due to application of Occupancy certificate.

4. The total cost of project has been considered on accrual basis. The total cost includes the expenses booked till date of certificate and value of inventory as on certificate date.

5. For issuance of above certificate we have relied on the previously issued CA certificate dated 10th January 2026, covering the details and information upto 31st December 2025. We have only verified the transaction covering the period 1st January 2026 to 31st March 2026 on a sample basis and complied the certificate figures i.e amount incurred till 31st March 2026.

6. The Budgeted cost of the project has been revised by the management and yet to be submitted to RERA.

FOR APT and Co LLP
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CA
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CA Sanjeev Aggarwal
(Partner)
M.No. 501114
Place: Gurugram
Date: April 8th, 2026
UDIN: 26501114NALEIF4266