

INDEPENDENT PRACTITIONER'S CERTIFICATE

We have been requested by the management of **M/s ATS Grand Realtors Private Limited** ("the Promoter") to certify the information submitted to the Uttar Pradesh Real Estate Regulatory Authority in Form-5 (enclosed) with respect to withdrawal of money from the designated bank account for the project "**ATS DESTINAIRE (UPRERAPRJ417134)**", situated at Plot No. GH-14, Sector-01, Greater Noida, Uttar Pradesh.

MANAGEMENT'S RESPONSIBILITY

The preparation of the information contained in Form-5 and its accuracy, completeness and correctness is the responsibility of the management of the Promoter. This responsibility includes maintenance of proper books of account, records and supporting documents and compliance with the provisions of the Real Estate (Regulation and Development) Act, 2016 and rules made thereunder.

PRACTITIONER'S RESPONSIBILITY

Our responsibility is to examine the books of accounts, records and relevant documents produced before us and to issue this certificate based on such examination, in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India.

SCOPE OF EXAMINATION

We have examined the books of accounts, records and other relevant documents of the project and the information provided to us by the management, on a test-check basis, for the limited purpose of this certificate. We have also relied upon certificates issued by the project engineer and architect, wherever applicable.

CERTIFICATE

Based on our examination as above and according to the information and explanations provided to us, we hereby certify that:

The information furnished by the management to the Uttar Pradesh Real Estate Regulatory Authority in Form-5, in respect of the project **ATS DESTINAIRE (UPRERAPRJ417134)**, including project cost incurred, percentage of completion and amount eligible for withdrawal from the designated bank account, is in agreement with the books of accounts, records and supporting documents maintained by the Promoter.

RESTRICTION ON USE

This certificate is issued at the request of the management solely for submission to the Uttar Pradesh Real Estate Regulatory Authority and should not be used for any other purpose without our prior written consent.

DISCLAIMER

This certificate is based on the information, records and explanations provided to us. We have not carried out an audit or review in accordance with the Standards on Auditing issued by ICAI and accordingly, we do not express any opinion or assurance thereon.

For **HPMS & ASSOCIATES**

Chartered Accountants

FRN - 022072N

CA MANMOHAN S RAWAT

M No. 509522

(Partner)

UDIN: 26509522PMRQQO6777

Place:- Delhi

Date:- 10/07/2026

CERTIFICATE

(FOR THE PURPOSE OF WITHDRAWAL OF MONEY FROM DESIGNATED ACCOUNT OF PROJECT)

Information as on 30.06.2026			
Certification work Assigned vide letter No. _____			Dated:- 10/07/2026
Subject: Certificate of amount incurred on <u>ATS DESTINAIRE (UPRERAPRI417134)</u> for Construction of <u>15</u> Tower/Block/Building(s) situated on Khasra No./Plot No. <u>GH-14, Sector-01, Greater Noida</u>, demarcated by its boundaries (latitude and longitude of the end-points) to the North <u>28°33'38.37"N, 27°26'14.34"E</u>, to the South <u>28°33'29.02"N, 77°26'20.24"E</u>, to the East <u>28°33'33.53"N, 77°26'23.37"E</u>, to the West of <u>28°33'36.38"N, 77°26'12.96"E</u> of Village <u>Gautam Buddha Nagar</u>, Tehsil <u>Dadri</u> Competent Authority/Development <u>Greater Noida Industrial Development Authority</u>, District <u>Gautam Buddha Nagar</u>, PIN-201306 admeasuring <u>33400</u> sq. meter area, being developed by <u>ATS Grand Realtors Private Limited</u> having RERA Registration No <u>UPRERAPRI417134</u> Designated A/C No <u>2513285820</u> Bank Name <u>Kotak Mahindra Bank</u>			
			Rs.in lakhs
S. No.	Particulars	Total Cost Estimated	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 purchase of land and also to,Competent Authority.	25,595	24,016.61
	SUB TOTAL LAND COST (in Rs.)	25,595	24,016.61

S. No.	Particulars	Total Cost Estimated	Amount incurred (actual out-flow) till now
1	2	3	4
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)	563	40.87
	SUB TOTAL FEES PAID (in Rs.)	563	40.87

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);	35,604	31,977.45
	Sub Total of Construction Cost (in Rs.) (sum of (a) to (d) of Row 3a)	35,604	31,977.45
3B	Cost of construction incurred (As Certified by Project Engineer)	35,604	31,977.45
3C	Total Construction Cost (Lower of 3A and 3B.)	35,604	31,977.45
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)	2,500	2,098.19
3	TOTAL DEVELOPMENT AND CONSTRUCTION COST (Row 3C +3D)	38,104	34,075.64
4	TOTAL COST OF PROJECT (Row 1+ Row 2+ Row 3)	64,262	56,904.05
5	Percentage completion of Construction Work completed (as per Project Engineer, Architect's Certificate)	90%	
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)%	89%	
7	Total amount received from allottees till date since Inception of the Project (in Rs.)	76,243.19	
8	70% Amount to be deposited in Designated Account (0.7*Row 7)	53,370.23	
9	Cumulative 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)	56,904.05	
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)	50,587.53	
11	Balance available in Designated A/c.	0.00	
12	Amount that can be withdrawn from the designated Bank A/C under this certificate (Row 9 – Row 10) (effective from 01-10-2025)	6316.52	

This certificate is being issued on specific request of **M/s ATS Grand Realtors Private Limited** for UP RERA compliance. The certification is based on the information and records produced before us and is true to the best of our knowledge and belief.

For **HPMS & ASSOCIATES**

Chartered Accountants

FRN - 022072N

CA MANMOHAN S RAWAT

M No. 509522

(Partner)

UDIN - 26509522PMRQQO6777

Place:- Delhi

Date:- 10/07/2026