

Form — 5			
CHARTERED ACCOUNTANT'S CERTIFICATE (On Letter Head)			
(FOR THE PURPOSE OF WITHDRAWAL OF MONEY FROM DESIGNATED ACCOUNT OF PROJECT)			
Information as on 31.03.25		Dated :- 08- April -2025	
Certification work Assigned vide letter No.			
Subject: Certificate of amount incurred on EWS PMAY for Construction of 08 Tower/Block/Building(s) situated on Khasra No./Plot No. 339, 340, 349 & 350 demarcated by its boundaries (latitude and longitude of the end-points) to the North 28°41'31.31"N, 77°30'1.35"E, to the South 28°41'22.81"N, 77°30'2.47"E, to the East 28°41'29.46"N, 77°30'5.78"E, to the West of 28°41'26.11"N, 77°29'58.71"E of Village Rasulpur Sikroda, Ghaziabad, Tehsil Ghaziabad Competent Authority/Development Ghaziabad Development Authority, District Ghaziabad, PIN-201015 admeasuring 19109.8 sq. meter area, being developed by ATS Grand Realtors Private Limited having RERA Registration No UPRERAPRJ962888 Designated A/C No 5213084731 Bank Name Kotak Mahindra Bank			
		Rs.in lakhs	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.	1,409	1,409
SUB TOTAL LAND COST (in Rs.)		1,409	1,409
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)	721	92
SUB TOTAL FEES PAID (in Rs.)		721	92
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);	5,686	5,139
Sub Total of Construction Cost (in Rs.) (sum of (a) to (d) of Row 3a)		5,686	5,139



3B	Cost of construction incurred (As Certified by Project Engineer)	5,686	5,139
3C	Total Construction Cost (Lower of 3A and 3B.)	5,686	5,139
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)	473	-
3	TOTAL DEVELOPMENT AND CONSTRUCTION COST (Row 3C +3D)	6,159	5,139
4	TOTAL COST OF PROJECT (Row 1+ Row 2+ Row 3)	8,289	6,641
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)%	80%	
7	Total amount received from allottees till date since Inception of the Project (in Rs.)		2105.00
8	70% Amount to be deposited in Designated Account (0.7*Row 7)		1473.50
9	Cummulative Amount that can be withdrawn from Designated a/c, i.e. Estimated Cost * Proportionate Cost Incurred on the (Total Project) (Column 3 of Row 4 * row 6)		6641.08
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)		1838.00
11	Balance available in Designated A/c.		267.00
12	Amount that can be withdrawn from the designated Bank A/C under this certificate (Row 9 - Row 10) (effective from 11-10-2023)		4803.08

Notes:

- i) 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/me and is true to the best of our/my knowledge and belief.
- ii) Based upon the management confirmation and ambiguity in UP RERA, Land cost has been taken on actual cost incurred basis.
- iii) Budgeted cost of the project has been estimated by the management.
- iv) As the project is as EWS Project, there is no receipt from customer, the total amount received from Ghaziabad Development Authority (GDA) is reflected as the amount received from allottees since the date of inception in Column No.7.
- v) The total amount received from GDA is received in RERA A/c itself and the total withdrawal from RERA A/c till date is 1838 lacs.

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

CA Sanjeev Aggarwal
(Partner)
M.No. 501114
Place: Gurugram
Date: April 8, 2025
UDIN: 25501114BMIQX1841.

