A P T and Co LLP
Chartered Accountants

CA INDIA

To,
The Board of Directors
ATS Grand Realtors Private Ltd
CIN no. U45309DL2016PTC298247
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. **777705190322** in the ICICI Bank Limited for the Quarter ended on **31st December 2025**.
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 of **ATS Grand Realtors 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 company 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.

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9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, 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 Form-5 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 Form-5 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 Directors 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)

CA Sanjeev Aggarwal
(Partner)
M.No. 501114
Place: Gurugram
Date: Jan 8th, 2026
UDIN:26501114NHZHLU1494

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Encl: Form 5

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INDIA

Form — 5

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

Information as on 31st Dec, 2025

Certification work Assigned vide letter No. AGR/FLORAL/Dec/2025-26/3

Dated :- 08 Jan 2026

Subject: Certificate of amount incurred on Floral Pathways for Construction of 12 Tower~~/Block/Building(s)~~ project situated on on the **Khasra no 393,394,395,396,403,404, 405 & part of Khasra no 397,400,401,402, 407 Situated at Village Mehrauli,Paragna Dasna,Tehsil & District Ghaziabad UP and part of Khasra No-137/1 Mohalla Shahpur Bamheta, Paragna Dasna Demarcated by its boundaries (latitude and longitude of the end points) 28°39'27.22"N, 77°28'17.98"E to the North 28°39'20.13"N, 77°28'18.83"E to the South 28°39'23.32"N, 77°28'21.71"E to the East 28°39'21.17"N, 77°28'15.08"E to the West of village Mehrauli & Shahpur Bamheta Tehsil Ghaziabad PIN - 201002 Competent/ Development authority Ghaziabad Development Authority District Ghaziabad PIN_201001_admeasuring 21631.22 sq.mts. area being developed by ATS GRAND REALTORS PRIVATE LIMITED (RERA Regn No. UPRERAPRJ750395), Designated RERA A/C No 777705190322 Bank Name ICICI 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 purchase of land and also to, Competent Authority.	17,665	15,791
	SUB TOTAL LAND COST (in Rs.)		
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)	**17,665** 711	**15,791**
	SUB TOTAL FEES PAID (in Rs.)		152.40
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);	**711** 32,586	**152** 27,209
	Sub Total of Construction Cost (in Rs.) (sum of (a) to (d) of Row 3a)		
3B	*Cost of construction incurred (As Certified by Project Engineer)*	32,586	27,209
3C	*Total Construction Cost (Lower of 3A and 3B.)*	32,586	27,209
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)*	**32,586** 865	**27,209** 763
3	*TOTAL DEVELOPMENT AND CONSTRUCTION COST (Row 3C +3D)*	33,451	27,971
4	TOTAL COST OF PROJECT (Row 1+ Row 2+ Row 3)	**51,827**	**43,915**
5	Percentage completion of Construction Work completed (as per Project Engineer, Architect's Certificate)		83%
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)%		85%
7	Total amount received from allottees till date since Inception of the Project (in Rs.)		60,997.76
8	70% Amount to be deposited in Designated Account **(0.7*Row 7)**		42,698

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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)**	43,915
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)	42,664
11	Balance available in Designated A/c.	35
12	Amount that can be withdrawn from the designated Bank A/C under this certificate **(Row 9 – Row 10)**	1,251

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1. This certificate is being issued on specific request of M/s ATS Grand Realtors Private Limited for the project Floral Pathways 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. The Budgeted cost of the project has been estimated by the management.

3. Based upon the management confirmation, land cost has been taken on actual cost incured basis.

4. This certificate if updated certificate as required for the compliance of RERA.

5. For issuance of above certificate we have relied on the previously issued by HPMS & Associates certificate dated 21st Nov 2025, covering the details and information upto 17th Nov 2025. We have verified the transaction covering the period 18th Nov 2025 to 31st Dec 2025 on a sample basis and complied the certificate figures i.e amount incurred till 31st Dec 2025.

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

CA Sanjeev Aggarwal
(Partner)
M.No. 501114
Place:Gurugram
Date: Jan 8th, 2026
UDIN 26501114NHZHLU1494