



CHARTERED ACCOUNTANT'S CERTIFICATE (On Letter Head)

(To be submitted at the time of Registration of Project, Withdrawal of Money from Separate Account and Submission of Quarterly Progress Report)

No.-----

Date:-12.01.2026

Information as on 31.12.2025

Subject: Certificate of amount incurred on BIBHAB LACASA for construction of 1 tower/block/building(s) , situated on Khasra no.282, 345 demarcated by its boundaries (latitude and longitude of the end- points) to the North '12'52.21",to the North 27'12.'49.84"N to the South 77'58'44.91",E to the East 77'58'42.22" E to the West of Gailana, Tehsil Agra, Competent Authority/Development Authority, District Agra, PIN 282007, ad measuring 69 sq. meter area, being developed by Chandra Construction Company having RERA Registration No. UPRERAPRJ120936, Designated A/C No. (Bank Name - ICICI Bank, Kamla Nagar, Agra having A/c No. 080805001805)

PART-A

		Rs.	Rs.	Rs.	Rs.
S.No.	Particulars	Total Estimated Cost	Amount incurred till last quarter	Amount incurred during the quarter (Oct 25 - Dec 25)	Amount incurred till now i.e. 31-12-2025
1	2	3	4	5	6
1	Land Cost				
	(a) Acquisition cost of land and legal costs on land transaction:	2,70,00,000.00	2,70,00,000.00	-	2,70,00,000.00
	(a.1) For Project Estimation Purpose				
	i - In case of acquisition through Purchase, actual purchase price or the DM Circle Rate on the date of application of registration in U.P. RERA, whichever is higher.	2,70,00,000.00	2,70,00,000.00	-	2,70,00,000.00

	ii- In case of acquisition through Joint Development Agreement with land owner, the consideration as specified in the Joint Development Agreement or the DM Circle Rate on the date of application of registration in U.P. RERA, whichever is higher.	-	-	-	-
	iii- In case of inherited /gifted/ through will, the cost of land shall be as per the DM circle rate on the date of application of registration of project in U.P. RERA.	-	-	-	-
	TOTAL OF LAND COST - For Project Estimation Purpose	2,70,00,000.00	2,70,00,000.00	-	2,70,00,000.00
	(a.2) For Purpose of % Completion of the project and Withdrawal from Separate Account				
	i - In case of acquisition through Purchase, the actual purchase price will be considered.	2,70,00,000.00	2,70,00,000.00	-	2,70,00,000.00
	ii- In case of acquisition through Joint Development Agreement with land owner, the cost of land shall be the actual cost incurred by the landowner	-	-	-	-
	iii- In case of inherited /gifted/ through will, the cost of land shall not be considered as there was no acquisition cost incurred by the promoter.	-	-	-	-
	TOTAL OF LAND COST - For % completion and withdrawal purpose	2,70,00,000.00	2,70,00,000.00	-	2,70,00,000.00
	(b) Amount payable to obtain development rights, additional FAR and/or any other work under the provisions of Local Authority or State Government or Statutory Authority, if any;	-	-	-	-
	(c) 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);	19,10,000.00	19,10,000.00	-	19,10,000.00
	(d) Interest (Other than Penal Interest and Penalties etc.) a) paid to Financial Institution , Scheduled Banks , NBFC on loan/ borrowing provided such loan/ borrowing has been utilised for purchase of land b) paid on Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR) provided such loan has been utilised for purchase of land c) paid to the Competent Authority for acquisition of land	-	-	-	-

	TOTAL OF LAND COST				
1A	- For Project Estimation Purpose i.e. a.1+ b+c+d	2,89,10,000.00	2,89,10,000.00	-	2,89,10,000.00
1B	- For Withdrawal Purpose i.e. a.2+ b+c+d	2,89,10,000.00	2,89,10,000.00	-	2,89,10,000.00
2	Project Clearance Fees				
	(a) Fees paid to RERA	-	-	-	-
	(b) Fees paid to Local Authority	77,15,202.00	77,15,202.00	-	77,15,202.00
	(c) Consultant/Architect Fees (directly attributable to project)	-	-	-	-
	(d) Any other (specify)	2,09,77,750.60	2,09,77,750.60	-	2,09,77,750.60
	TOTAL OF FEES PAID	2,86,92,952.60	2,86,92,952.60	-	2,86,92,952.60
3A	Cost of Construction and Development				
	(a) Cost of services (water, electricity to construction site) , Site Overheads;	-	10,50,348.34	84,332.00	11,34,680.34
	(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 materials actually purchased;	-	8,29,11,943.63	49,05,743.97	8,78,17,687.60
	(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);	-	1,03,71,608.00	26,40,000.00	1,30,11,608.00
	Total of Construction and Development Cost (sum of (a) to (d) of 3A)	24,08,48,000.00	9,43,33,899.97	76,30,075.97	10,19,63,975.94
3B	Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)				10,19,63,126.00
3C	Total Construction and Development Cost (Lower of 3A and 3B.)	24,08,48,000.00	9,43,33,899.97	76,30,075.97	10,19,63,126.00
3D	Interest on loan/ borrowing (Other than Penal Interest and Penalties etc.) provided such loan/ borrowing has been utilised for construction of this project: a) paid to Financial Institution , Scheduled Banks , NBFC and b) paid on Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR)"	-	-	-	-
3E	TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)	24,08,48,000.00	9,43,33,899.97	76,30,075.97	10,19,63,126.00

4	TOTAL COST OF PROJECT				
4A	- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)	29,84,50,952.60	15,19,36,852.57	76,30,075.97	15,95,66,078.60
4B	- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)	29,84,50,952.60	15,19,36,852.57	76,30,075.97	15,95,66,078.60
5	Percentage completion of Construction & Development Work completed as per latest REG-2 i.e. (Amount in Row 4 of REG-2 / Amount in Row 3 of REG-2) x100	42.34%			
6	Percentage completion of the Project (Proportionate cost incurred on the project to the total estimated cost) (Col.6 of S No. 4B / Col.3 of S No. 4B)	53.46%			
7	Total amount received from allottees till date since Inception of the Project	78344361.00			
8	70% Amount to be deposited in Separate Account (70%*S No. 7)	54841052.70			
9	Loan sanctioned for the project till date (secured and unsecured both)	0.00			
10	Loan disbursed for the project till date (secured and unsecured both)	0.00			
11	Interest on deposits (flexi facility) credited to the Separate account	0.00			
12	Total amount to be credited in the Separate Account till date (S No. 8 + S No. 10 + S No. 11)	54841052.70			
13	Cumulative Amount that can be withdrawn from Separate a/c, i.e. (Total Estimated Cost * Proportionate Cost Incurred on the Project) (Column 3 of S No. 4B * S No. 6)	159566078.60			
14	70% of the principal amount refunded on account of cancellation of unit (provided 70% of the amount collected was deposited to the Separate Account earlier). (The CA will necessarily ensure that units stand cancelled and if the 70% of the principal amount is to be refunded, the details shall be given in Part B of this Certificate)	0.00			
15	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 Separate Account & the amount already withdrawn towards amount refunded to the allottee(s) towards cancellation of unit(s))	54491052.70			
16	Computed Balance in Separate A/c as on date: (S No. 12 - S No. 15)	350000.00			
17	Actual Balance available in Separate A/c as on date	350000.00			

18	Difference between the computed balance and actual balance in Separate A/c (S No. 16 - S No. 17) Should be Nil	0.00
19	Eligibility for withdrawal (i.e. the amount that can be withdrawn) from the Separate A/c (Minimum of S No. 17 and (S No. 13 + S No. 14 - S No. 15))	105075025.90
20	Amount to be directly paid to the vendors/ billers/ contractors/ Allottees (in case of refund as per S No. 15 above) as per Part B of this certificate	0.00
21	Amount that can be finally transferred to the Transaction account (S No. 19 - S No. 20)	105075025.90

This certificate is being issued on specific request of **M/s CHANDRA CONSTRUCTION** 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: Based on the information provided by the promoter, I/We certify that the land parcel for this project has not been mortgaged in any other project or for any other type of loans/borrowings.

FOR S.K. BAJPAI & CO.

CHARTERED ACCOUNTANTS

FRN:004330C

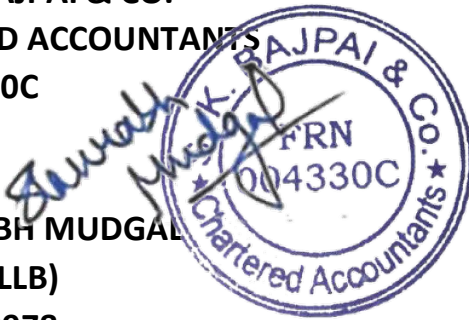
CA SAURABH MUDGAL

(FCA,DISA,LLB)

M.NO- 409978

UDIN : 26409978UFAHNW1581

DATE : 12-01-2026



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OFFICES

AGRA

| NOIDA

| NEW DELHI

| FIROZABAD

| LUCKNOW

Form-REG-3
CHARTERED ACCOUNTANT'S CERTIFICATE

(To be submitted at the time of Registration of Project, Withdrawal of Money from Separate Account and Submission of Quarterly Progress Report)

No.----- Date:-12.01.2026

Information as on 31.12.2025

Subject: Certificate of amount incurred on BIBHAB LACASA for construction of 1 tower/block/building(s) , situated on Khasra no.282, 345 demarcated by its boundaries (latitude and longitude of the end- points) to the North '12'52.21",to the North 27'12.'49.84"N to the South 77'58'44.91",E to the East 77'58'42.22" E to the West of Gailana, Tehsil Agra, Competent Authority/Development Authority, District Agra, PIN 282007, ad measuring 69 sq. meter area, being developed by Chandra Construction Company having RERA Registration No. UPRERAPRJ120936, Designated A/C No. (Bank Name - ICICI Bank, Kamla Nagar, Agra having A/c No. 080805001805)

PART-B

I/ We also certify that:

 Out of the amount reported in **Column 6 of S No. 4B** above:

- | | |
|-----|--|
| (a) | Rs. 159566078.6 has been actually spent on the land, construction and development of the project and has not been spent on any item other than the purpose given in Section 4(2)(1)(d) and is, therefore, admissible for withdrawal from the Separate Account. |
| (b) | Rs. 6213132.00 is the amount for which bills/ invoices from the biller/ vendor/ contractor have been received for the work already rendered by them for the land, construction and development work of this project and being due for payment are, therefore, admissible for payment from the Separate Account directly to the biller/ vendor/ contractor in their bank account as per the list given below. |
| (c) | Rs. Nil Lacs is the amount pertaining to the refund to be made to the Allottees where allotted units have been cancelled in compliance of U.P. RERA orders for refund to the concerned allottee or for the reason of default by the concerned allottee as per the Agreement For Sale entered into with that allottee. |

S No.	Name of the vendor/ contractor/ Allottee	Amount due, (in Rs)	Amount due towards (detail of work)	Bank Name	IFSC	Bank Account No.
1	Aar Dee Distributors	607050.00	Materials			
2	Aman Enterprises	11264.00	Materials			
3	Pratham Associates	237893.00	Materials			
4	A-Rock Company	92394.00	Materials			
5	Bangalimal & Sons	160929.00	Materials			
6	Bansal Bath Boutique	452116.00	Materials			
7	Bansal Wooddecor Private Limited	35880.00	Materials			
8	Bhawan Adhar	207862.00	Materials			
9	Building Solutions (India) Private Limited	59868.00	Materials			
10	Cement Linkers	166400.00	Materials			
11	Creation Wood Kraft	126297.00	Materials			
12	Ebt Marmo	256258.00	Materials			
13	Fateh Chand Bhagwan Das	40634.00	Materials			
14	Garg Electricals Co.	131215.00	Materials			
15	Gayatri Paint	6550.00	Materials			
16	Hi Tech Polychem	78373.00	Materials			
17	Mahesh Chand Sanjeev Kumar	2790.00	Materials			
18	Saluja Sanitary Store	1162.00	Materials			
19	Shree Ganga Enterprises	3123.00	Materials			
20	Shri Krishna Building Solutions	3219478.00	Materials			
21	Steelage Industries	7832.00	Materials			
22	Stone Maintenance	9240.00	Materials			
23	Stone Maintenance & Solutions	191710.00	Materials			
24	Yogeshwar Traders	106814.00	Materials			
Total		62,13,132.00				

This certificate is being issued on specific request of M/s [CHANDRA CONSTRUCTIONS , Promoter Id- UPRERAPRJ120936] 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.

FOR S.K. BAJPAI & CO.
CHARTERED ACCOUNTANTS
FRN:004330C
CA SAURABH MUDGA
(FCA,DISA,LLB)
M.NO- 409978
UDIN : 26409978UFAHNW1581
DATE : 12-01-2026
