



Alphabets of Trust

# MITTAL NAVEEN & ASSOCIATES CHARTERED ACCOUNTANTS

301, Utkarsh Tower, F-32, Vijay Block, Laxmi Nagar, New Delhi-110092

| Form — 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                      |                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------|
| CHARTERED ACCOUNTANT'S CERTIFICATE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                      |                                                                  |
| (FOR THE PURPOSE OF WITHDRAWAL OF MONEY FROM DESIGNATED ACCOUNT OF PROJECT)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                      |                                                                  |
| Information as on 30.06.2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                      |                                                                  |
| Certification work Assigned vide letter No. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Dated :- 14.07.2021                  |                                                                  |
| <p>Subject: Certificate of amount incurred on [ Knight Bridge ] for Construction of 5 Tower/Block/Building(s) situated on Khasra no./Plot No. A-1/A, sector 124, Noida, demarcated by its boundaries (latitude and longitude of the end-points) to the North 28°33'4.23"N, 77°19'47.26"E, to the South 28°32'55.44"N, 77°19'44.09"E, to the East 28°33'1.91"N, 77°19'49.66"E to the West 28°32'57.91"N, 77°19'41.03"E of Village NA, Tehsil Gautam Budh Nagar Competent Authority/Development Authority NOIDA, District Gautam Budh Nagar, PIN 201303, admeasuring 24881.53 sq. meter area, being developed by ATS Heights Private Limited having RERA Registration No. UPRERAPRJ3574, Designated A/C No. 2611833589 Bank Name: Kotak Mahindra Bank</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                      |                                                                  |
| S.No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Rs. in Lakhs<br>Total Cost Estimated | Rs. in Lakhs<br>Amount incurred<br>(actual out-flow) till<br>now |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3                                    | 4                                                                |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Land Cost<br>(a) Acquisition cost of land (purchase or through agreement with land owner) and legal costs on land transaction;<br>(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;<br>(c) Acquisition cost of TDR (Transfer of Development Rights), if any;<br>(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);<br>(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. | 71,937                               | 9,925                                                            |
| SUB TOTAL LAND COST (Rs.in Lakhs)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 71,937                               | 9,925                                                            |
| S.No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Total Cost Estimated                 | Amount incurred<br>(actual out-flow) till<br>now                 |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3                                    | 4                                                                |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Project Clearance Fees<br>(a) Fees paid to RERA<br>(b) Fees paid to Local Authority<br>(c) Consultant/Architect Fees (directly attributable to project)<br>(d) Any other (specify)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1                                    | 250                                                              |
| SUB TOTAL FEES PAID (Rs.in Lakhs)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1                                    | 250                                                              |
| 3A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Cost of Development And construction<br>(a) Cost of services (water, electricity to construction site), Site Overheads;<br>(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);<br>(c) Cost of material actually purchased;<br>(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);                                                                                                                                                                                                                                                                                                                                                                                     | 67,376                               | 18,004                                                           |
| Sub Total of Construction Cost (in Rs.) (sum of (a) to (d) of Row 3a)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 67,376                               | 18,004                                                           |
| 3B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Cost of construction incurred (As Certified by Project Engineer)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 66,376                               | 18,004                                                           |
| 3C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Total Construction Cost (Lower of 3A and 3B.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 66,376                               | 18,004                                                           |
| 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 25,000                               | 21,881                                                           |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | TOTAL DEVELOPMENT AND CONSTRUCTION COST (Row 3C +3D)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 91,376                               | 39,885                                                           |



|    |                                                                                                                                                                                    |          |        |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|
|    |                                                                                                                                                                                    | 1,63,314 | 50,060 |
| 4  | <b>TOTAL COST OF PROJECT (Row 1+ Row 2+ Row 3)</b>                                                                                                                                 |          |        |
| 5  | Percentage completion of Construction Work completed (as per Project Engineer, Architect's Certificate)                                                                            | 27.12%   |        |
| 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 )%                               | 30.65%   |        |
| 7  | Total amount received from allottees till date since Inception of the Project (Rs.in Lakhs)                                                                                        |          | 24,464 |
| 8  | <b>70% Amount to be deposited in Designated Account (0.7*Row 7)</b>                                                                                                                |          | 17,125 |
| 9  | <b>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 )</b>         |          | 50,060 |
| 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 ) |          | 24,464 |
| 11 | Balance available in Designated A/c.                                                                                                                                               |          |        |
| 12 | <b>Amount that can be withdrawn from the designated Bank A/C under this certificate (Row 9 – Row 10)</b>                                                                           |          | 25,596 |

This certificate is being issued on specific request of M/s ATS Heights 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.

Your's Faithfully  
For Mittal Naveen & Associates  
Chartered Accountant  
FRN 028063N



Naveen Kumar Mittal  
Partner  
(M. No. 519921)  
Date: - 14.07.2021  
Place: - New Delhi  
UDIN: - 21519921AAAAMF7774  
Certificate No.: - 301