

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. BHPL/2025-26/005
Date:- 07th April 2026
Information as on 31st Mar 2026

Subject: Certificate of amount incurred on The Brook Phase-1 for Construction of 03 Tower(s) & Commercial Complex situated on GH-03C, Sector-12, GNW demarcated by its boundaries (latitude and longitude of the end points) Latitude 22.33.39.83 and Longitude 77.29.02.50 to the North, to the South, to the East to the West of Village Saini, Tehsil Gautam Budh Nagar Competent Authority/Greater Noida Industrial Development Authority, District Greater Noida, PIN 201318 admeasuring 8007 sq. meter area, being developed by Blessings Homz Ltd having RERA Registration No. UPRERAPRJ228846, Designated A/C No. 033 00 500 8408 Bank Name ICICI Bank Ltd.

PART-A

S.No.	Particulars	Rs.in lacs Total Estimated Cost	Rs. In lacs Amount incurred till last quarter	Rs. In lacs Amount incurred during the quarter	Rs. In lacs Amount incurred till now
1	2	3	4	5	6
1	Land Cost				
	(a) Acquisition cost of land and legal costs on land transaction:				
	(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.	4,051.00			
	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	4,051.00			
	(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.	4,051.00	4,051.00	-	4,051.00
	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	4,051.00	4,051.00	-	4,051.00
	(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);	-	-	-	-
	(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	4,051.00	4,051.00		4,051.00
1B	- For Withdrawal Purpose i.e. a.2+ b+c+d	4,051.00	4,051.00	-	4,051.00
2	Project Clearance Fees				
	(a) Fees paid to RERA	1.50	1.50	-	1.50
	(b) Fees paid to Local Authority	25.58	25.58	-	25.58
	(c) Consultant/Architect Fees (directly attributable to project)	273.32	263.32	-	263.32
	(d) Any other (specify)	-	-	-	-
	TOTAL OF FEES PAID	300.40	290.40	-	290.40
3A	Cost of Construction and Development				
	(a) Cost of services (water, electricity to construction site) , Site Overheads;	8,046.55	9,353.66	-	9,353.66
	(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;	7,237.26	3,843.92	-	3,843.92

	(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);	145.08	251.11	-	251.11
	Total of Construction and Development Cost (sum of (a) to (d) of 3A)	15,428.89	13,448.69	-	13,448.69
3B	Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)		13,593.73	-	13,593.73
3C	Total Construction and Development Cost (Lower of 3A and 3B.)		13,448.69	-	13,448.69
3D	Interest on loan/ borrowing (Other than Penal Interest and Penalties etc.) provided such loan/ borrowing has been utilised for construction of this project: <i>a) paid to Financial Institution , Scheduled Banks , NBFC and</i> <i>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)"</i>	1,500.00	1,311.48	-	1,311.48
3E	TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)	16,928.89	14,760.17	-	14,760.17
4	TOTAL COST OF PROJECT				
4A	- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)	21,280.29	19,101.57	-	19,101.57
4B	- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)	21,280.29	19,101.57	-	19,101.57
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	88%			
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)	90%			
7	Total amount received from allottees till date since Inception of the Project	22394.37			
8	70% Amount to be deposited in Separate Account (70%*S No. 7)	15676.06			
9	Loan sanctioned for the project till date (secured and unsecured both)				
10	Loan disbursed for the project till date (secured and unsecured both)				
11	Interest on deposits (flexi facility) credited to the Separate account	43.92			
12	Total amount to be credited in the Separate Account till date (S No. 8 + S No. 10 + S No. 11)	15719.98			
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)	19101.57			
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)	272.17			
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))	15719.98			
16	Computed Balance in Separate A/c as on date: (S No. 12 - S No. 15)	0.00			
17	Actual Balance available in Separate A/c as on date	0.00			
18	Difference between the computed balance and actual balance in Separate A/c (S No. 16 - S No. 17) Should be Nil	Nil			
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))	3653.76			
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)	3653.76			
This certificate is being issued on specific request of M/s Blessings Homz Pvt Ltd. (Name of the Promoter) 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.					
Signature of Chartered Accountant with seal (C.A. Shweta Jain) (Membership Number 547257) Unique Document Identification Number (UDIN): 26524757NEPPDD6314					



Shweta Jain

Form-REG-3

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PART-B

I/ We also certify that:

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

- (a) **Rs. 4051.00 Lacs** 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)(l)(d) and is, therefore, admissible for withdrawal from the Separate Account.
- (b) **Rs. 14905.41 Lacs** 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. 388.82 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.

(in Rs)

S No.	Name of the vendor/ contractor/ Allottee	Amount due	Amount due towards (detail of work)	Bank Name	IFSC	Bank Account No.
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						

This certificate is being issued on specific request of M/s [Blessings Homes Pvt Ltd for UPRERAPRJ228846] 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.



Signature of Chartered Accountant with seal

(C.A. Shweta Jain) (Membership Number 547257)

Unique Document Identification Number (UDIN): 26524757NEPPDD6314 ;

Annexure		
Customers against whom Units were allotted/ cancelled, and amount refunded by the company		
S.No.	Particulars	Amount
01	Xx G-0503	51,000
02	A-0103 Prabhakar Dwivedi	11,000
03	A-0103 Harindra Singh Chaudhary	8,51,000
04	A-0202 Manoj Kumar	5,00,000
05	A-0203 Rupali Sinha	2,21,000
06	A-0402 Niranjan Kumar	49,000
07	A-0501 Raj Kishore Roy	5,00,000
08	A-0501 Vipul Bhardawaj	5,00,000
09	A-0503 Mohd. Mustaq	11,001
10	A-0504 Nidhi Yadav	5,00,000
11	A-0702 Shailendra Kumar	1,00,000
12	A-0704 Diksha Singh	5,00,000
13	A-0801 Ankush Jain	3,00,000
14	A-0802 Sadhna Gupta	1,00,000
15	A-0802 Babita Saxena	45,28,000
16	A-0902 Rajesh Sharma	5,01,000
17	A-1001 Ankit Nautiyal	51,000
18	A-1001 Ankush Jain	3,00,000
19	A-12A01 Dushmanta Ranjan	6,00,000
20	A-1402 Manish Kumar	10,00,000
21	A-1403 Rekha Kukreja	1,75,000
22	A-1503 Giriraj Sharma	44,68,700
23	A-1603 Akash Garg	5,50,000
24	A-1704 Ramesh Kumar	51,000
25	A-1802 Dinesh Kumar Kushwaha	5,00,000
26	A-1902 Kuldeep Yadav	2,00,000
27	A-2002 Priyanka Sharma	5,00,000
28	A-2004 Supreet Malhotra	21,000
29	A-2103 Anita/ Shivender	25,000
30	A-2303 Gaurav Singh	21,001
31	A-2401 Sakshi Jain	8,90,000
32	B-0102 Gunjan	21,000
33	B-0104 Daksh Aggarwal	50,000
34	B-0104 Rajni Wadhawan	6,09,710
35	B-0202 Ajaz Ahmad	98,404
36	B-0302 Anand Kumar	51,000
37	B-0905 Amisha Singh	4,80,012
38	B-1001 Manjula Chauhan	1,00,000
39	B-1005 Mohd. Imran Ahmed	9,29,275
40	B-1205 Ruchi Bhandari	19,89,716
41	B-1504 Mankul Mahajan	4,50,000
42	B-1601 Abhishek Ojha	51,000
43	B-1601 Gulab	7,08,361
44	B-1601 Ratan Kumar Sinha	5,00,000
45	B-1603 Anshul	21,000
46	B-1604 Pramod Kumar Shukla	1,00,000
47	B-1604 Rinkal Singh	5,52,600

48	B-1701 Vinod Kumar Bhati	4,79,000
49	B-1802 Ankit Sahni	51,000
50	B-1802 Rashmi Lata	7,95,000
51	B-1802 Romu Tiwari	51,000
52	B-1805 Ankit Sahni	51,000
53	B-1806 Manoj Kumar	49,000
54	B-2001 Jyoti Srivastava	16,07,040
55	B-2002 Shilpi Malhotra	2,00,000
56	B-2003 Hari Krishna/ Lata Rawat	2,00,000
57	B-2003 Ram Krishan Gupta	2,00,000
58	B-2006 Deepak Bhatla	4,74,890
59	C-0606 Praveen Rathore	12,27,791
60	C-0703 Shilpa Sharma	5,00,000
61	C-0804 Kalyan Ji Pandey	10,00,000
62	C-0904 Sajal Maheshwari	31,000
63	C-0906 Rishab Kathpalia	51,000
64	C-1002 Nurul Hasan Khan	1,00,000
65	C-1004 Fatima Khan	1,00,000
66	C-1104 Shalabh Garg	5,00,000
67	C-1404 Archana Rai	1,00,000
68	C-1803 Nitin Vishnu Shinde	2,00,000
69	C-1902 Chandan Sahu	21,000
70	C-2101 Sumit Sharma	50,000
71	C-2104 Sunny Yadav	1,00,000
72	C-2106 Vinod Kumar Kalia	5,25,000
73	C-2202 Aditi Dev	4,79,000
74	C-2305 Chetan Sharma	21,000
75	C-2403 Vishal Sharma	6,58,000
76	F-2405 Ashutosh Gupta	1,80,000
77	Mukesh Kumar Tiwari	1,00,000
78	A-0801 SK Kaushik	2,00,000
79	B-1901 Atul Mishra	3,71,000
80	C-0503 Jeetesh Bhoria	5,50,000
81	C-0601 Dayal Chand	6,30,000
82	C-0904 Vikas Kumar	3,00,000
83	C-2303 Shivam Shah	7,18,464
84	x B-2004 Richa Sharma	5,00,000
85	A-0101 Madhu Bajpai	70,434
86	A-1203 Lakshay Gupta	51,000
87	B-0304 Gayatri Gupta	23,808
88	B-1706 Sadiq Zafar	27,000
89	F-1005	51,000
90	Total	3,88,82,207