Independent Practitioner's Report on Form REG-3 Part A

The Board of Directors,
Jaypee Infratech Limited,
Sector 128, Noida- 201304
Uttar Pradesh

Independent Practitioners' Report on Form REG-3 Part A as at March 31, 2026
Project: Jaypee Greens Kosmos B (Phase II), Tehshil and District Gautam Buddha Nagar
RERA Registration No.: UPRERAPRJ3900

1) This Report is issued by the terms of our Engagement Letter of Jaypee Infratech Limited (the Company), dated April 14, 2026 (hereinafter referred to as the "Engagement Letter").

2) We have been requested by the Management to examine the bank statement of Bank account no. '0127103000019044 at IDBI Bank' (hereinafter referred to as the "bank") and relevant records of the Company for the purpose of certifying the 'accompanying statement' in the Form of REG-3 (Part A) of Jaypee Greens Garden Isles Project, RERA Registration No. UPRERAPRJ3900, as at March 31, 2026, for submission to the UPRERA Authority which we have initialled for identification purpose only.

Management's Responsibility for the Statement

3) The preparation of the accompanying Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing, and maintaining internal control relevant to the preparation; and presentation of the Statement, applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4) The Management is also responsible for ensuring compliance with the applicable provisions of the UPRERA and rules made thereunder.

Practitioner's Responsibility

5) Our responsibility is to provide a limited assurance on the said statement based on our examination of the bank statement and particulars furnished with reference to the unaudited Financial Statements for the financial year ended March 31, 2026, and other relevant records produced before us. Accordingly, we have performed the following procedures in relation to the statement produced before us:

   a. Traced the amounts in the accompanying Statement, of the Total Estimated Cost and Amount incurred till quarter ended December 31, 2025 (including land cost, project clearance fees and construction and development cost), to the certificate issued for the quarter ended December 31, 2025, by another person.

b. Traced the amount incurred during the quarter ended March 31, 2026, with the respective RERA bank account used for the project. i.e. the payments made from the bank account during the quarter ended March 31, 2026.

c. Project clearance fees and Interest on loan/borrowings not paid in this quarter and the fees paid till last quarter is traced from the certificate issued for the quarter ended December 31, 2025, by another person.

d. The total amount of cost of construction paid during the quarter ended March 31, 2026, has been mentioned under the 3A(a) Cost of services (water, electricity to construction site), Site Overheads; etc. as the bifurcation is not available with the Company.

e. Amount incurred till now is the sum of the cost incurred on the total project till March 31, 2026.

f. Traced the percentage of completion with the certificate issued by the Engineer in the Form REG-2 dated 24.04.2026

g. Checked the arithmetical and clerical accuracy of the accompanying statement.

h. Reliance has been placed on the certificate issued for the quarter ended December 31, 2025, by another person for the figures till December 31, 2025.

i. The cost incurred in the current quarter are solely based on the payments made from the bank account and does not include contingencies costs and other incidental costs.

j. REG-3 (Part B) shall be issued later as per the information to be provided by the company in due course of time.

k. The financial statements as referred to in point no. 5 above have not been audited by us and are the provisional statements. The construction cost incurred from April 2025 to March 2026 is based on Payments made from respective RERA Bank Accounts to the various contractors and the contractor wise and project wise statement is not ascertained at this point.

6) The procedures performed in a limited assurance engagement vary in nature and timing and are less in extent than for, a reasonable assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

7) We conducted our examination, on a test check basis in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes' issued by the Institute of Chartered Accountants of India (the "Guidance Note"). 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.

8) We have complied with the relevant applicable requirements of the Standards on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9) Based on our examination, as above, and the information and explanations provided to us, in our opinion, the accompanying statement in Form REG-3, have been extracted for the respective bank statement based on the unaudited financial statements of the company for the year ended March 31, 2026.

Restriction on Use

10) This report is addressed to and provided to the Board of Directors of the Company, pursuant to our obligation under the engagement letter for onward submission of this report to the RERA Authority in accordance with the UPRERA regulations and should not be used by any other person or for any other purpose. We shall not be liable to the Company or to any other concerned for any claims, liabilities, or expenses relating to this assignment. Accordingly, we do not accept or assume any liability or any duty of care for any other purposes or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Pankaj Gupta & Co.
Chartered Accountants
Firm's Registration Number: 019302N

PANKAJ GUPTA
Digitally signed by PANKAJ GUPTA
Date: 2026.04.30 18:50:49 +05'30'

CA. Pankaj Gupta
(Partner)
Membership No. 501398
Delhi
April 30, 2026

UDIN:
Certificate No: PGC/2026-27/7/JIL

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. : 2 **Date:- 30.04.2026**

Information as on 31.03.2026

Subject: Certificate of amount incurred on **Jaypee Green Kosmos-B (Phase-II), RERA Registration No. -UPRERAPRJ3900** for Acquisition and Development of land and/or Construction of Tower KM-53,54,55,56,57,57A,59,60,61,62,63,64,65,66,67,68,69,70,71,72,72A,72B,72C,79,79A,79B & 80 Tower/Block/Building(s) _____ situate on Khasra no./Plot No.__________, demarcated by its boundaries (latitude and longitude of the end-points) 28^ 30' 42" to the North, 28^ 30' 03" to the South,: : 77^ 23' 02" to the East 77^ 22' 40" to the West of ,situated at Village RohilpurTehshil - Gautam Buddha Nagar, District - Gautam Buddha Nagar Pin 201304, Competent Authority/Development Authority ______, District _______ , PIN _____________, admeasuring 73,579 sq. meter area, being developed by Jaypee Infratech Limited and [Promoter Id]**, having Separate A/c No. 0127103000019044 Bank Name: IDBI Bank Limited**. All figures excluding cost of Tower No. 55,56,57,57A & 59.

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.	-			
	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	-			
	(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.	1,232.00	1,232.00	-	1,232.00
	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	1,232.00	1,232.00	-	1,232.00
	(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**	-			
1B	**- For Withdrawal Purpose i.e. a.2+ b+c+d**	1,232.00	1,232.00	-	1,232.00
2	**Project Clearance Fees**				
	(a) Fees paid to RERA	4.35	4.35	-	4.35
	(b) Fees paid to Local Authority	170.06	70.99	-	70.99
	(c) Consultant/Architect Fees (directly attributable to project)		-	-	-
	(d) Any other (specify)	12.79	12.79	-	12.79
	TOTAL OF FEES PAID	187.20	88.13	-	88.13
3A	**Cost of Construction and Development**				
	(a) Cost of services (water, electricity to construction site) , Site Overheads;	74,422.00	57,191.34	838.13	58,029.47
	(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;	-	-	-	-
	(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);	-	-	-	-
	Total of Construction and Development Cost (sum of (a) to (d) of 3A)	**74,422.00**	**57,191.34**	**838.13**	**58,029.47**

3B	***Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)***		**57,191.00**	**838.00**	**58,029.00**
3C	***Total Construction and Development Cost (Lower of 3A and 3B.)***		**57,191.00**	**838.00**	**58,029.00**
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)"*	**1,546.00**	**1,546.00**	**-**	**1,546.00**
3E	***TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)***	**75,968.00**	**58,737.00**	**838.00**	**59,575.00**
4	**TOTAL COST OF PROJECT**				
4A	**- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E**	**76,155.20**			
4B	**- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)**	**77,387.20**	**60,057.13**	**838.00**	**60,895.13**
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			**77.97%**	
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)			**78.69%**	
7	Total amount received from allottees till date since Inception of the Project				64,275.26
8	70% Amount to be deposited in Separate Account **(70%*S No. 7)**				44,992.68
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				-
12	**Total amount to be credited in the Separate Account till date (S No. 8 + S No. 10 + S No. 11)**				**44,992.68**
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)**				**60,895.13**
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)				-
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))				53,727.34
16	Computed Balance in Separate A/c as on date: **(S No. 12 - S No. 15)**				(8,734.66)
17	Actual Balance available in Separate A/c as on date				18.33
18	Difference between the computed balance and actual balance in Separate A/c (**S No. 16 - S No. 17**) **Should be Nil**				(8,752.99)
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))**				**18.33**
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				**-**
21	Amount that can be finally transferred to the Transaction account (**S No. 19 - S No. 20**)				**18.33**

1. This statement is initialed for identification purpose only and should be read along with the certificate no. PGC/2026-27/7/JIL issued by us dated April 30, 2026.This figure has been derived from the respective RERA Bank account statement i.e the payments made from the bank account during the quarter ended Mar-26. The Construction Cost incurred From Apr-25 to Mar-26 is based on Payments made from respective Rera Bank Accounts. However the final figures will be collated from other Bank accounts after finalisation of books of accounts

For identification purpose only.
For Pankaj Gupta & Co.
Chartered Accountants
Firm's Registration Number: 019302N

PANKAJ GUPTA Digitally signed by PANKAJ GUPTA
Date: 2026.04.30 18:51:21 +05'30'

CA. Pankaj Gupta
(Partner)
Membership No. 501398
Delhi
April 30, 2026

Independent Practitioner's Report on Form REG-3 Part B

The Board of Directors,
Jaypee Infratech Limited,
Sector 128, Noida- 201304
Uttar Pradesh

Independent Practitioners' Report on Form REG-3 Part B as at March 31, 2026
Project: Jaypee Greens Kosmos B (Phase II), Tehshil and District Gautam Buddha Nagar
RERA Registration No.: UPRERAPRJ3900

1) This Report is issued by the terms of our Engagement Letter of Jaypee Infratech Limited (the Company), dated April 14, 2026 (hereinafter referred to as the "Engagement Letter").

2) We have been requested by the Management to examine the bank statement of Bank account no. '0127103000019044 at IDBI Bank' (hereinafter referred to as the "bank") and relevant records of the Company for the purpose of certifying the 'accompanying statement' in the Form of REG-3 (Part B) of Jaypee Greens Garden Isles Project, RERA Registration No. UPRERAPRJ3900, as at March 31, 2026, for submission to the UPRERA Authority which we have initialled for identification purpose only.

Management's Responsibility for the Statement

3) The preparation of the accompanying Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing, and maintaining internal control relevant to the preparation; and presentation of the Statement, applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4) The Management is also responsible for ensuring compliance with the applicable provisions of the UPRERA and rules made thereunder.

Practitioner's Responsibility

1) Our responsibility is to provide a limited assurance on the said statement based on our examination of the bank statement and particulars furnished with reference to the unaudited Financial Statements for the financial year ended March 31, 2026, and other relevant records produced before us. Accordingly, we have performed the following procedures in relation to the statement produced before us:

    a. Traced the amounts in the accompanying Statement, of the Total Estimated Cost and Amount incurred till quarter ended December 31, 2025 (including land cost, project clearance fees and construction and development cost), to the certificate issued by another independent professional for the said period. We have not performed any procedures to assess the appropriateness or accuracy of such certificate.

b. We have relied upon management representation that the total amount stated as incurred towards 'spent on 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'. We have not independently verified the utilisation of such funds.
c. The Company has represented that it does not have the information regarding 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. Accordingly, we are unable to comment on the completeness or admissibility of such amounts for payment from the Separate Account.
d. The Company has represented that it does not have the information regarding 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 with that allottee. Therefore, we are unable to comment on such amounts.
e. Traced the amount incurred during the quarter ended March 31, 2026, with the respective RERA bank account used for the project. i.e. the payments made from the bank account during the quarter ended March 31, 2026.
f. The Company has represented that bifurcation of the payments made under material, labour, land cost, project clearance fee, cost of salary and wages is not available so the same has been mentioned under the head of cost of services. We have traced such amounts from the bank statements to the respective vendor accounts, as presented.
g. We have not obtained independent balance confirmations from vendors/contractors in respect of amounts paid or payable.
h. The Company has represented that the bank account details disclosed in Part B of Form REG-3 pertain to the respective vendors. We have relied on such representations and have not independently verified the same.
i. In respect of payments made through demand drafts to vendors, we have relied on management representations and supporting bank records and have not independently verified the ultimate receipt by the respective vendors.

2) The procedures performed in a limited assurance engagement vary in nature and timing and are less in extent than for, a reasonable assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

3) We conducted our examination, on a test check basis in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes' issued by the Institute of Chartered Accountants of India (the "Guidance Note"). 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.

4) We have complied with the relevant applicable requirements of the Standards on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

5) Based on our examination, as above, and the information and explanations provided to us, in our opinion, the accompanying statement in Form REG-3, have been extracted for the respective bank statement based on the unaudited financial statements of the company for the year ended March 31, 2026.

Restriction on Use

6) This report is addressed to and provided to the Board of Directors of the Company, pursuant to our obligation under the engagement letter for onward submission of this report to the RERA Authority in accordance with the UPRERA regulations and should not be used by any other person or for any other purpose. We shall not be liable to the Company or to any other concerned for any claims, liabilities, or expenses relating to this assignment. Accordingly, we do not accept or assume any liability or any duty of care for any other purposes or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Pankaj Gupta & Co.
Chartered Accountants
Firm's Registration Number: 019302N

PANKAJ GUPTA

Digitally signed by PANKAJ GUPTA

CA. Pankaj Gupta
(Partner)
Membership No. 501398
Delhi
May 4, 2026

UDIN:
Certificate No: PGC/2026-27/20/JIL

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. 2 **Date:- 04.05.2026**

Information as on 31.03.2026

Subject: Certificate of amount incurred on Jaypee Green Kosmos-B (Phase-II), RERA Registration No. -UPRERAPRJ3900 for Acquisition and Development of land and/or Construction of Tower KM-53,54,55,56,57,57A,59,60,61,62,63,64,65,66,67,68,69,70,71,72,72A,72B,72C,79,79A,79B & 80 Tower/Block/Building(s) _____ situate on Khasra no./Plot No.__________, demarcated by its boundaries (latitude and longitude of the end-points) 28^ 30' 42" to the North, 28^ 30' 03" to the South,: : 77^ 23' 02" to the East 77^ 22' 40" to the West of ,situated at Village RohilpurTehshil - Gautam Buddha Nagar, District - Gautam Buddha Nagar Pin 201304, Competent Authority/Development Authority NOIDA AUTHORITY, District GAUTAM BUDH NAGAR , PIN 201301, admeasuring 73,579 sq. meter area, being developed by Jaypee Infratech Limited and [Promoter Id : UPRERAPRM6253], having Separate A/c No. 0127103000019044 Bank Name: IDBI Bank Limited. AlL figures excluding cost of Tower No. 55,56,57,57A & 59.

PART-B

I/ We also certify that:

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

(a) Rs. 60,895.13 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. N.A. 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. N.A. 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	Amount admissible for withdrawal from the Separate Account till 31.12.2025 (As per Last Ca Certificate)	6,00,57,12,687.00				
2	F A Infratech	3,83,826.00	Cost of Services	Axis Bank Limited	UTIB0000131	916020017681632
3	K P SINGH & CO.	50,93,708.00	Cost of Services	Punjab National Bank	PUNB0219610	21961131000051
4	J.K. & Associates	11,33,288.00	Cost of Services	ICICI BANK	ICIC0001579	157905002855
5	J.K. & Associates	6,07,696.00	Cost of Services	ICICI BANK	ICIC0001579	157905002855
6	J.K. & Associates	-5,14,981.00	Cost of Services	Demand Draft Cancel		
7	J.K. & Associates	33,18,747.00	Cost of Services	ICICI BANK LIMITED	ICIC0001579	157905002855
8	VCARE HOSPITALITY INDIA PVT LTD	41,622.00	Cost of Services	ICICI BANK LTD	ICIC0007565	756505000300
9	Safira Khatun	21,86,229.00	Cost of Services	Punjab National Bank	PUNB0293100	2931000100193214
10	J.K. & Associates	6,68,751.00	Cost of Services	ICICI BANK LIMITED	ICIC0001579	157905002855
11	Vasu Electrical Engieering Contractor	4,69,496.00	Cost of Services	Demand Draft		
12	ASES SECURITY PVT. LTD.	11,89,615.00	Cost of Services	Demand Draft		
13	D.S.GUPTA CONTRACTS LTD	23,83,429.00	Cost of Services	ICICI BANK	ICIC0002504	250405500126
14	Two Friends Construction Co.	1,42,910.00	Cost of Services	BANK OF MAHARASHTRA	MAHB0001294	60311584780
15	D.S.GUPTA CONTRACTS LTD	21,62,457.00	Cost of Services	ICICI BANK	ICIC0002504	250405500126
16	JNR PROJECTS	3,44,010.00	Cost of Services	Punjab National Bank	PUNB0397600	3976002100010768
17	BABA ENTERPRISES	15,16,198.00	Cost of Services	PUNJAB NATIONAL BANK	PUNB0220400	2204008700002601
18	Adda Designs	4,860.00	Cost of Services	Indian Bank	IDIB000H596	7874912252
19	Viraaj Construction	5,36,144.00	Cost of Services	ICICI BANK LTD.	ICIC0004145	414505000044
20	Viraaj Construction	71,328.00	Cost of Services	ICICI BANK LTD.	ICIC0004145	414505000044
21	Birla Corporation Limited	12,62,710.00	Cost of Services	Development Bank of Singapore	DBSS0IN0811	9BCL2032695
22	BABA ENTERPRISES	3,14,013.00	Cost of Services	PUNJAB NATIONAL BANK	PUNB0220400	2204008700002601
23	D.S.GUPTA CONTRACTS LTD	12,92,039.00	Cost of Services	ICICI BANK LIMITED	ICIC0002504	250405500126
24	Vishal Jain HUF	4,70,975.00	Cost of Services	HDFC BANK LTD	HDFC0000248	50200027737040
25	Progressive Shelters Pvt. Ltd.	45,46,445.00	Cost of Services	HDFC Bank Limited	HDFC0002830	59209811077079
26	J.K. & Associates	3,87,607.00	Cost of Services	ICICI BANK LIMITED	ICIC0001579	157905002855
27	TK ELIVATOR INDIA PVT. LTD.	35,87,838.00	Cost of Services	THE HONGKONG AND SHANGH	HSBC0110002	052665437001
28	Yashodhra Infrastructure LLP	7,85,848.00	Cost of Services	Deutsche Bank	DEUT0784PBC	100041635460019
29	S J A Consultants	1,35,581.00	Cost of Services	Kotak Mahindra Bank Limited	KKBK0000198	01982000003236
30	F A Infratech	6,59,554.00	Cost of Services	Axis Bank Limited	UTIB0000131	916020017681632
31	Yashodhra Infrastructure LLP	17,62,697.00	Cost of Services	Deutsche Bank	DEUT0784PBC	100041635460019
32	ABL ENTERPRISES PVT. LTD.	15,64,930.00	Cost of Services	Demand Draft		
33	LAKSHMI SALES CORPORATION	4,48,118.00	Cost of Services	Demand Draft		
34	AKJK SALES INDIA LLP	10,79,210.00	Cost of Services	Demand Draft		
35	Ruhe Solutions Pvt Ltd	1,22,720.00	Cost of Services	ICICI BANK LTD	ICIC0001648	164805000728
36	ECODEL PROJECTS PVT. LTD.	27,10,335.00	Cost of Services	PUNJAB NATIONAL BANK	PUNB0080210	0993005700000018
37	EUROBRASS INDIA PRIVATE LIMITED	4,98,261.00	Cost of Services	Demand Draft		
38	EUROBRASS INDIA PRIVATE LIMITED	41,071.00	Cost of Services	Demand Draft		
39	Greenpanel Industries Limited	9,93,661.00	Cost of Services	Demand Draft		
40	R S INTERIOR	25,311.00	Cost of Services	Demand Draft		
41	BIRLA CORPORATION LIMITED	17,39,100.00	Cost of Services	Development Bank of Singapore	DBSS0IN0811	9BCL2032695
42	L S Power Control Pvt. Ltd.	39,81,438.00	Cost of Services	Demand Draft		
43	VCARE HOSPITALITY INDIA PVT LTD	39,420.00	Cost of Services	ICICI BANK LTD	ICIC0007565	756505000300
44	D.S.GUPTA CONTRACTS LTD	12,10,549.00	Cost of Services	ICICI BANK	ICIC0002504	250405500126
45	D.S.GUPTA CONTRACTS LTD	11,80,332.00	Cost of Services	ICICI BANK	ICIC0002504	250405500126
46	SCHINDLER INDIA PRIVATE LIMITED	2,19,520.00	Cost of Services	CITI BANK N A	CITI0100000	0008002002
47	Om Contractor	1,56,608.00	Cost of Services	BANK OF BARODA	BARB0AURAIX	43610200000321
48	D.S.GUPTA CONTRACTS LTD	11,34,714.00	Cost of Services	ICICI BANK	ICIC0002504	250405500126
49	Ruhe Solutions Pvt Ltd	1,76,716.00	Cost of Services	ICICI BANK	ICIC0001648	164805000728
50	BABA ENTERPRISES	18,627.00	Cost of Services	PUNJAB NATIONAL BANK	PUNB0220400	2204008700002601
51	D S GUPTA CONTRACTS LIMITED	9,47,508.00	Cost of Services	ICICI BANK LIMITED	ICIC0002504	250405500126
52	J.K. & Associates	8,21,793.00	Cost of Services	ICICI BANK LIMITED	ICIC0001579	157905002855

53	Vishal Jain HUF	5,33,531.00	Cost of Services	HDFC BANK LTD	HDFC0000248	50200027737040
54	Viraaj Construction	8,25,753.00	Cost of Services	ICICI BANK LTD.	ICIC0004145	414505000044
55	J K & ASSOCIATES	3,37,124.00	Cost of Services	Demand Draft		
56	J.K. & Associates	4,55,482.00	Cost of Services	ICICI BANK	ICIC0001579	157905002855
57	Photon Engineering Solution	89,354.00	Cost of Services	Bank of India	BKID0006071	607120110000492
58	Ruhe Solutions Pvt Ltd	1,71,808.00	Cost of Services	ICICI BANK LTD	ICIC0001648	164805000728
59	J.K. & Associates	6,74,500.00	Cost of Services	ICICI BANK LTD.	ICIC0001579	157905002855
60	Yashodhra Infrastructure LLP	9,47,300.00	Cost of Services	Deutsche Bank	DEUT0784PBC	100041635460019
61	F A Infratech	13,15,887.00	Cost of Services	Axis Bank Limited	UTIB0000131	916020017681632
62	AKJK SALES INDIA LLP	3,20,000.00	Cost of Services	Demand Draft		
63	Vasu Electrical Engieering Contractor	5,16,184.00	Cost of Services	State Bank of India	SBIN0012963	35239959239
64	ECODEL PROJECTS PVT. LTD.	40,75,135.00	Cost of Services	Punjab National Bank	PUNB0080210	0993005700000018
65	Safira Khatun	35,15,790.00	Cost of Services	Punjab National Bank	PUNB0293100	2931000100193214
66	TK Elevator India Pvt. Ltd.	9,19,005.00	Cost of Services	THE HONGKONG AND SHANGH	HSBC0110002	052665437001
67	Birla Corporation Limited	36,62,772.00	Cost of Services	Development Bank of Singapore	DBSS0IN0811	9BCL2032695
68	Ruhe Solutions Pvt Ltd	3,11,708.00	Cost of Services	ICICI BANK LTD.	ICIC0001648	164805000728
69	YASHODHRA INFRASTRUCTURE LLP	16,32,341.00	Cost of Services	Demand Draft		
70	J K & ASSOCIATES	12,40,062.00	Cost of Services	Demand Draft		
71	Midas Enterprises	5,46,094.00	Cost of Services	ICICI BANK LIMITED	ICIC0004145	414505000391
72	D.S.GUPTA CONTRACTS LTD	9,42,399.00	Cost of Services	ICICI BANK	ICIC0002504	250405500126
73	D.S.GUPTA CONTRACTS LTD	13,11,634.00	Cost of Services	ICICI BANK	ICIC0002504	250405500126
74	D.S.GUPTA CONTRACTS LTD	10,60,997.00	Cost of Services	ICICI BANK	ICIC0002504	250405500126
75	J.K. & Associates	2,16,283.00	Cost of Services	ICICI BANK LIMITED	ICIC0001579	157905002855
76	J.K. & Associates	11,31,390.00	Cost of Services	ICICI BANK LIMITED	ICIC0001579	157905002855
77	K P SINGH & CO.	10,05,591.00	Cost of Services	Demand Draft		
78	**Amount less Certified by Engineer Certificate as per Column 6 of Row 3B in Part A**	**(12,706.00)**				
79						
	Total	**6,08,95,12,687.00**				

This statement is initialled solely for identification purposes and should be read in conjunction with Certificate No. PGC/2026-27/20/JIL dated May 4, 2026, issued by us. The figures stated herein have been derived from the respective RERA bank account statements, representing payments made from the said account during the quarter ended March 2026. The practitioner's responsibility with respect to Part B is detailed in the aforementioned certificate.

For identification purpose only.
For Pankaj Gupta & Co.
Chartered Accountants
Firm's Registration Number: 019302N
PANKAJ GUPTA Digitally signed by PANKAJ GUPTA

CA. Pankaj Gupta
(Partner)
Membership No. 501398
Delhi
May 4, 2026