



# HPMS & ASSOCIATES

(CHARTERED ACCOUNTANTS)

17, DDA Shopping Complex, Mansarovar Park, Shahdara, Delhi - 110032

Mobile: 09868453107, E-mail – [ca.mohanrawat@gmail.com](mailto:ca.mohanrawat@gmail.com)

| Form - 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      |                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------|
| CERTIFICATE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      |                                            |
| (FOR THE PURPOSE OF WITHDRAWAL OF MONEY FROM DESIGNATED ACCOUNT OF PROJECT)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      |                                            |
| Information as on 31.12.2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      |                                            |
| Certification work Assigned vide letter No.-----                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      | Dated :- 12- Jan-2023                      |
| Subject: Certificate of amount incurred on <b>ATS RHAPSODY (UPRERAPR4115)</b> for Construction of <b>08</b> Tower/Block/Building(s) situated on Khasra No./Plot No. <b>GH-12/1, Sector-1, Village Bistrakh, Greater Noida (UP)</b> , demarcated by its boundaries (latitude and longitude of the end-points) to the North <b>28°34'33".47"N, 77°25'49.22"E</b> , to the South <b>28°34'24.85"N, 77°25'51.33"E</b> , to the East <b>28°34'26.45"N, 77°25'54.50"E</b> , to the West of <b>28°34'31.96"N, 77°25'46.32"E</b> of Village <b>Bistrakh</b> , Tehsil <b>Gautam Buddha Nagar</b> Competent Authority/Development <b>Greater Noida Industrial Development Authority</b> , District <b>Gautam Buddha Nagar</b> , PIN <b>201301</b> , admeasuring <b>23144.07</b> sq. meter area, being developed by <b>ATS Township Private Limited</b> [Promoter] having RERA Registration No <b>UPRERAPR4115</b> Designated A/C No <b>003105033198</b> Bank Name <b>ICICI Bank Ltd</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      |                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Rs.in lakh           | Rs. In lakh                                |
| S. No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total Cost Estimated | Amount incurred (actual out-flow) till now |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3                    | 4                                          |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Land Cost</b><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. | 13,000.00            | 11,427.86                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>SUB TOTAL LAND COST (in Rs.)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 13,000.00            | 11,427.86                                  |
| S. No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total Cost Estimated | Amount incurred (actual out-flow) till now |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3                    | 4                                          |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Project Clearance Fees</b><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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 268.00               | 98.13                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>SUB TOTAL FEES PAID (in Rs.)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 268.00               | 98.13                                      |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |           |           |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| 3A | <b>Cost of Development And construction</b><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 <b>Salary and Wages</b> (excluding cost of salaries of employees of the company not directly attached to project); | 26,792.00 | 17,989.91 |
|    | <b>Sub Total of Construction Cost (in Rs.) (sum of (a) to (d) of Row 3a )</b>                                                                                                                                                                                                                                                                                                                                                                                                                                               | 26,792.00 | 17,989.91 |
| 3B | <b>Cost of construction incurred (As Certified by Project Engineer)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 26,092.00 | 17,989.91 |
| 3C | <b>Total Construction Cost (Lower of 3A and 3B.)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 26,092.00 | 17,989.91 |
| 3D | <b>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)</b>                                                                                                                                                                                                                                                                                                                                  | 3,500.00  | 3,202.07  |
| 3  | <b>TOTAL DEVELOPMENT AND CONSTRUCTION COST (Row 3C +3D)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 29,592.00 | 21,191.98 |
| 4  | <b>TOTAL COST OF PROJECT (Row 1+ Row 2+ Row 3)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2,860.00  | 32,717.97 |
| 5  | Percentage completion of Construction Work completed (as per Project Engineer, Architect's Certificate)                                                                                                                                                                                                                                                                                                                                                                                                                     | 69%       |           |
| 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 )%                                                                                                                                                                                                                                                                                                                                                                        | 76%       |           |
| 7  | Total amount received from allottees till date since Inception of the Project (in Rs.)                                                                                                                                                                                                                                                                                                                                                                                                                                      | 31,711.44 |           |
| 8  | 70% Amount to be deposited in Designated Account <b>(0.7*Row 7)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 22,198.01 |           |
| 9  | Cumulative Amount that can be withdrawn from Designated a/c, i.e. <b>(Total Estimated Cost * Proportionate Cost Incurred on the Project) (Column 3 of Row 4 * row 6 )</b>                                                                                                                                                                                                                                                                                                                                                   | 32,717.97 |           |
| 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 )                                                                                                                                                                                                                                                                                                                                         | 22,198.01 |           |
| 11 | Balance available in Designated A/c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |           |
| 12 | Amount that can be withdrawn from the designated Bank A/C under this certificate <b>(Row 9 – Row 10)</b>                                                                                                                                                                                                                                                                                                                                                                                                                    | 10,519.96 |           |

This certificate is being issued on specific request of **M/s ATS Township Private Limited** for UP RERA compliance. The certification is based on the information and records produced before us and is true to the best of our knowledge and belief.

For **HPMS & ASSOCIATES**

Chartered Accountants

FRN - 022072N

**CA MANMOHAN S RAWAT**

M No. 509522

(Partner)

**UDIN: 23509522BGWEDT2967**

Place:- Delhi

Date:- 12/01/2023