



ANUGRAH & ASSOCIATES

CHARTERED ACCOUNTANTS

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Form-REG-3

CHARTERED ACCOUNTANT'S CERTIFICATE

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

No.-----

Date:- 06.04.2026

Information as on 31.03.2026

Subject: Certificate of amount incurred on Eldeco Evoke and RERA Registration No. UPRERAPRJ225766 for Acquisition and Development of land or/and Construction of Eldeco Evoke Tower/Block/Building(s) having 60 Nos flats in Eldeco County, Sec.09, Jawaharpuram, Kanpur situated on Khasra no. Plot No.GH-01 at Eldeco County, Sec-09, Jawaharpuram, Kanpur-209217, demarcated by its boundaries (latitude and longitude of the end-points (26.501504, 80.21855) to the North, to the South, to the East to the West of Village BARASIROHI, Tehsil KANPUR, Competent Authority/Development Authority KANPUR DEVELOPMENT AUTHORITY, District KANPUR, PIN 209217, admeasuring 3645.89 sq. meter area, being developed by ELDECO TOWNSHIPS AND HOUSING LTD and [Promoter Id : UPRERAPRM5400], having Separate A/c No.50200071641301 Bank Name HDFC Bank, Civil Lines, Kanpur-208001, Uttar Pradesh (latitude and longitude of the end-points (26.501504, 80.21855, 26.501655, 80.218791)

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.	49.85			
	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	49.85			
	(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.	-	-	-	-
	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	49.85	49.85	-	49.85
	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	49.85	49.85	-	49.85
	(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	49.85			
1B	- For Withdrawal Purpose i.e. a.2+ b+c+d	49.85	49.85	-	49.85
2	Project Clearance Fees				
	(a) Fees paid to RERA	0.23	0.23	-	0.23
	(b) Fees paid to Local Authority	1.57	1.57	-	1.57
	(c) Consultant/Architect Fees (directly attributable to project)	103.80	103.31	-	103.31
	(d) Any other (specify)	30.14	30.14	-	30.14
	TOTAL OF FEES PAID	135.74	135.25	-	135.25
3A	Cost of Construction and Development				
	(a) Cost of services (water, electricity to construction site), Site Overheads;	137.11	93.62	33.99	127.61
	(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;	620.00	574.62	31.13	605.75
	(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project); (labour with material)	1,757.30	1,549.73	94.14	1,643.87
	Total of Construction and Development Cost (sum of (a) to (d) of 3A)	2,514.41	2,217.97	159.26	2,377.23
3B	Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)		2,085.01	188.51	2,273.52
3C	Total Construction and Development Cost (Lower of 3A and 3B.)		2,085.01	159.26	2,273.52
3D	Interest on loan/ borrowing (Other than Penal Interest and Penalties etc.) provided such loan/ borrowing has been utilised for construction of this project: a) paid to Financial Institution, Scheduled Banks, NBFC and b) paid on Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR)"	-	-	-	-
3E	TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)	2,514.41	2,085.01	159.26	2,273.52
4	TOTAL COST OF PROJECT	2,700.00	2,331.65	159.26	2,490.91
4A	- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)	2,700.00			
4B	- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)	2,700.00	2,270.11	159.26	2,429.37
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			95.63%	
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)			89.98%	
7	Total amount received from allottees till date since Inception of the Project		3011.79		
8	70% Amount to be deposited in Separate Account (70%*S No. 7)		2108.25		
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)		2108.25		
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)		2429.37		
14	70% of the principal amount refunded on account of cancellation of unit (provided 70% of the amount collected was deposited to the Separate Account earlier). (The CA will necessarily ensure that units stand cancelled and if the 70% of the principal amount is to be refunded, the details shall be given in Part B of this Certificate)		0.00		
15	Amount actually withdrawn till date since inception of the project (This shall include 70% of the amounts already realised till date but not deposited in the Separate Account & the amount already withdrawn towards amount refunded to the allottee(s) towards cancellation of unit(s))		2053.93		
16	Computed Balance in Separate A/c as on date: (S No. 12 - S No. 15)		54.32		
17	Actual Balance available in Separate A/c as on date		59.35		
18	Difference between the computed balance and actual balance in Separate A/c (S No. 16 - S No. 17) Should be Nil		-5.03		
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))		375.44		



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)	375.44

This certificate is being issued on specific request of **M/s Eldeco Townships and Housing Ltd** 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.

Note: 1. CC has been applied.

2. Final finishing material notably Tiles and Chinaware supply disrupted due to ongoing war in the Middle East since end Feb.

Signature of Chartered Accountant (with seal)

(Name of the Chartered Accountant : CA Pankaj Kumar Pathak

(Membership Number : 436414

Name of Firm : ANUGRAH & ASSOCIATES

Firm Registration Number (FRN) 004317C

UDIN : 26436414WSNNEY5704