



VRSP & ASSOCIATES

CHARTERED ACCOUNTANTS

TO WHOMSOEVER IT MAY CONCERN

Form-REG-3

(For The Purpose Of Withdrawal Of Money From Designated Separate Account Of Project) - Project Wise

Information as on 30/06/2026

Certification work Assigned vide letter No. ERL/UPRERA/CA-Cert-030

Subject: Certificate of Percentage of Completion of Construction Work of 1st Phase of the Project - Emami Nature having UPRERA Registration No. UPRERAPRJ398070, situated on the Khasra No/ Plot no 2055, 2054, 2052, 2053, 2051, 2050, 2049, 2046, 2045, 2047, 1896, 1895, 1894, 1893, 1892, 1897, 1904, 1905, 1906, 1907, 1908, 1909, 1910, 2032, 2033, 2034, 2029, 2057, 2048, 2017, 1898, 1899 and demarcated by its boundaries 25.3202 to the North; 25.3197 to the South; 78.5413 to the East; 75.5509 to the West of Tehsil -Jhansi, Jhansi Development authority, District - Jhansi, PIN - 284120 admeasuring 218850 sq.mts. area being developed by M/s. Emami Realty Limited., Designated A/c Name -EMAMI REALTY LTD EMAMI NATURE RERA A/C, A/C No - 57500000556124 , Bank Name HDFC Bank Limited.

Sl. No.	Particulars	Total Cost Estimated (Rs.in Cr)	Amount incurred (actual out-flow) till now (Rs.in Cr)
1	2	3	4
	<u>Land Cost :</u> (a)Acquisition cost of land (purchase or through agreement with landowner) and legal costs on land transaction; (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; (c) Acquisition cost of TDR (Transfer of Development Rights), if any; (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);	27.50	27.50



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	(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.		
	<u>SUB TOTAL LAND COST</u>	27.50	27.50
2	<u>Project Clearance Fees:</u>		
	(a) Fees paid to RERA	0.11	0.11
	(b) Fees paid to Local Authority	25.00	22.72
	(c) Consultant/Architect Fees (directly attributable to project)	3.25	2.39
	(d) Any other (specify)	0.00	0.00
	<u>SUB TOTAL FEES PAID</u>	28.36	25.22
3A	<u>Cost of Development And construction:</u>		
	(a) Cost of services (water, electricity to construction site), Site Overheads;	48.00	47.74
	(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);	0.00	0.00
	(c) Cost of material actually purchased;	16.00	15.02
	(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);	11.00	11.07
	<u>Sub Total of Construction Cost</u> <u>(sum of (a) to (d) of Row 3A)</u>	75.00	73.83
3B	<u>Cost of construction incurred (As Certified by Project Engineer)</u>	75.00	73.83
3C	<u>Total Construction Cost (Lower of 3A and 3B)</u>	75.00	73.83



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3D	Interest (Other than Penal Interest and Penalties etc.) paid to Financial Institution , Scheduled Banks , NBFC and Unsecured Loan at "SBI-MCLR" on money borrowed for construction)	30.00	29.38
3	TOTAL DEVELOPMENT AND CONSTRUCTION COST (Row 3C +3D)	105.00	103.21
4	TOTAL COST OF PROJECT (Row 1+ Row 2+ Row 3)	160.86	155.93
5	Percentage completion of Construction Work completed (as per Project Engineer, Architect's Certificate)	98.44%	
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)%	96.94%	
7	Total amount received from allottees till date Project	89.56	
8	70% Amount to be deposited in Designated Account (0.7*Row 7)	63.16	
9	Cumulative Amount that can be withdrawn from Designated a/c, i.e. (Total Estimated Cost * Proportionate Cost Incurred on the Project) (Column 3 of Row 4 * row 6)	155.93	
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)	63.16	
11	Balance available in Designated A/c.	0.01	
12	Amount that can be withdrawn from the designated Bank A/C under this certificate (Row 9 - Row 10)	92.77	



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

Exceptions:

Because the above procedures do not constitute either an audit or a review, we do not express any opinion on the details as stated above and do not extend to any other matters of **M/s. Emami Realty Limited**.

UDIN: 26069241APRXCF9963

For, VRSP & ASSOCIATES
Chartered Accountants
Firm Registration Number: 329490E

CA RAHUL GOENKA
(Partner)
Membership No. 069241

Place: Kolkata
Date: 07/07/2026