

| M/s Sushant Agarwal & Associates                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      |                                   |                                    |                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------|------------------------------------|--------------------------|
| Chartered Accountants                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      |                                   |                                    |                          |
| Address: 100, Chaudharyana, Bada Bazaar, Jhansi-284002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      |                                   |                                    |                          |
| Email: casushantagarwal.casa@gmail.com, Mob. No. 9899054662                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      |                                   |                                    |                          |
| No.-----                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      | Date:- 14/10/2025                 |                                    |                          |
| Information as on 30/09/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      | Form-REG-3                        |                                    |                          |
| Subject: Certificate of amount incurred on <b>YLS DREAMS RERA NO.UPRERAPRJ719002</b> for Acquisition and Development of land or/and Construction of <b>Yls Dreams Tower/Block/Building(s)</b> for villa development situated on Khasra no./Plot No. Araji No. 700/2,701,703, demarcated by its boundaries 25.48005 78.71104 (latitude and longitude of the end-points) to the North, to the South, to the East to the West of Araji No. 700, Tehsil Jhansi, Competent Authority/Development Authority <b>JHANSI DEVELOPMENT AUTHORITY</b> , District JHANSI, PIN 284001, admeasuring 21476 sq. meter area, being developed by <b>JAI BHAGWATI INFRA DEVELOPERS PRIVATE LIMITED</b> and Promoter Id: UPRERAPRM233895, having Separate A/c <b>No.19500210002414</b> Bank Name <b>UCO Bank</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      |                                   |                                    |                          |
| PART-A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      |                                   |                                    |                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Rs.in lacs           | Rs. In lacs                       | Rs. In lacs                        | Rs. In lacs              |
| S.No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Total Estimated Cost | Amount incurred till last quarter | Amount incurred during the quarter | 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.                                                                                                                                                                                                                                                                                                                          | 42.66                |                                   |                                    |                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 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                                                                                                                                                                                                                                                                                                                                                                                                                                             | 42.66                |                                   |                                    |                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (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.                                                                                                                                                                                                                                                                                                                                                                                                      | 42.66                | -                                 | -                                  | 42.66                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 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                                                                                                                                                                                                                                                                                                                                                                                                                                    | 42.66                | -                                 | -                                  | 42.66                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (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.)<br>a) paid to Financial Institution , Scheduled Banks , NBFC on loan/ borrowing provided such loan/ borrowing has been utilised for purchase of land<br>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<br>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                                                                                                                                                                                                                                                                                                                                                                                                                                                | 42.66                |                                   |                                    |                          |
| 1B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | - For Withdrawal Purpose i.e. a.2+ b+c+d                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 42.66                | -                                 | -                                  | 42.66                    |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Project Clearance Fees                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      |                                   |                                    |                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (a) Fees paid to RERA                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1.15                 | 1.15                              | -                                  | 1.15                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (b) Fees paid to Local Authority                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 180.29               | 180.29                            | -                                  | 180.29                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (c) Consultant/Architect Fees (directly attributable to project)                                                                                                                                                                                                                                                                                                                                                                                                                                | 8.56                 | 33.88                             | 17.85                              | 51.73                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (d) Any other (specify)                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -                    | -                                 | -                                  | -                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | TOTAL OF FEES PAID                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 190.00               | 215.32                            | 17.85                              | 233.17                   |
| 3A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Cost of Construction and Development                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                      |                                   |                                    |                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (a) Cost of services (water, electricity to construction site) , Site Overheads;                                                                                                                                                                                                                                                                                                                                                                                                                | 400.00               | -                                 | 52.66                              | -                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (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;                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                   |                                    |                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);                                                                                                                                                                                                                                                                                                                                                                         | 1,925.63             | 819.58                            | 24.84                              | 844.42                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Total of Construction and Development Cost (sum of (a) to (d) of 3A)                                                                                                                                                                                                                                                                                                                                                                                                                            | 2,325.63             | 819.58                            | 77.50                              | 897.08                   |

|    |                                                                                                                                                                                                                                                                                                                                                                                       |          |          |       |          |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|-------|----------|
| 3B | Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)                                                                                                                                                                                                                                                       |          | 819.58   | 68.21 | 887.79   |
| 3C | Total Construction and Development Cost (Lower of 3A and 3B.)                                                                                                                                                                                                                                                                                                                         |          | 819.58   | 68.21 | 887.79   |
| 3D | Interest on loan/ borrowing (Other than Penal Interest and Penalties etc.) provided such loan/ borrowing has been utilised for construction of this project:<br>a) paid to Financial Institution , Scheduled Banks , NBFC and<br>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)" | -        | 51.21    | 10.50 | 61.71    |
| 3E | TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)                                                                                                                                                                                                                                                                                                                         | 2,325.63 | 870.79   | 78.71 | 949.50   |
| 4  | TOTAL COST OF PROJECT                                                                                                                                                                                                                                                                                                                                                                 |          |          |       |          |
| 4A | - For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)                                                                                                                                                                                                                                                                                                                      | 2,558.29 |          |       |          |
| 4B | - For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)                                                                                                                                                                                                                                                                                              | 2,558.29 | 1,086.11 | 96.56 | 1,225.33 |
| 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                                                                                                                                                                                                                                |          | 39%      |       |          |
| 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)                                                                                                                                                                                                                                |          | 48%      |       |          |
| 7  | Total amount received from allottees till date since Inception of the Project                                                                                                                                                                                                                                                                                                         |          | 606.31   |       |          |
| 8  | 70% Amount to be deposited in Separate Account (70%*S No. 7)                                                                                                                                                                                                                                                                                                                          |          | 424.42   |       |          |
| 9  | Loan sanctioned for the project till date (secured and unsecured both)                                                                                                                                                                                                                                                                                                                |          | 466.00   |       |          |
| 10 | Loan disbursed for the project till date (secured and unsecured both)                                                                                                                                                                                                                                                                                                                 |          | 428.86   |       |          |
| 11 | Interest on deposits (flexi facility) credited to the Separate account                                                                                                                                                                                                                                                                                                                |          | 0.00     |       |          |
| 12 | Total amount to be credited in the Separate Account till date (S No. 8 + S No. 10 + S No. 11)                                                                                                                                                                                                                                                                                         |          | 853.28   |       |          |
| 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)                                                                                                                                                                                                                  |          | 1225.33  |       |          |
| 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))                                                                                             |          | 842.14   |       |          |
| 16 | Computed Balance in Separate A/c as on date: (S No. 12 - S No. 15)                                                                                                                                                                                                                                                                                                                    |          | 11.14    |       |          |
| 17 | Actual Balance available in Separate A/c as on date                                                                                                                                                                                                                                                                                                                                   |          | 11.14    |       |          |
| 18 | Difference between the computed balance and actual balance in Separate A/c (S No. 16 - S No. 17) Should be Nil                                                                                                                                                                                                                                                                        |          | 0.00     |       |          |
| 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))                                                                                                                                                                                                                                   |          | 383.19   |       |          |
| 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)                                                                                                                                                                                                                                                                                               |          | 383.19   |       |          |

This certificate is being issued on specific request of M/s Jai Bhagwati Infradevelopers Private Limited 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 certify that the land parcel for this project has not been mortgaged in any other project.  
Note: The land parcel of the project has been motgaged with UCO Bank.



Sushant Agarwal  
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