

K. Prakash & Co.

Chartered Accountant

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Form - REG-3

CHARTERED ACCOUNTANT'S CERTIFICATE

(FOR THE PURPOSE OF WITHDRAWAL OF MONEY FROM DESIGNATED ACCOUNT OF PROJECT)

Information as on 30.06.2025

Certification work Assigned vide letter No.- NIL Dated - 10.06.2024

Certification work vide UDIN No. 25546992BMKYYK9857

Dated :- 14/07/2025

Subject: Certificate of amount incurred on Novena Green Project for Construction of 6 Nos. Tower (1,2,3,4,5,6) situated on CP-GH-05B, Sector - Techzone- IV, Greater NOIDA (West), Gautam Buddha Nagar, Uttar Pradesh, Development Authority - Greater NOIDA Industrial Development Authority (GNIDA), admeasuring 14,760 Sq. Mtrs. area, being developed by DSD Homes Pvt. Ltd. having RERA Registration No. - UPRERAPRJ8646, Bank A/c No. 57500001458793, DSD Homes Pvt. Ltd., Bank Name- HDFC Bank Ltd.

S.No.	Particulars	Rs.in Lakhs Total Cost Estimated	Rs.in Lakhs Amount incurred till now
1	2	3	4
1	Land Cost		
	(a) Acquisition cost of land (purchase or through agreement with land owner) 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);	6,815.83	6,911.72
	(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.		
	SUB TOTAL LAND COST (in Rs.)	6,815.83	6,911.72
S.No.	Particulars	Total Cost Estimated	Amount incurred till now
1	2	3	4
2*	Project Clearance Fees*		
	(a) Fees paid to RERA		
	(b) Fees paid to Local Authority	628.30	211.62
	(c) Consultant/Architect Fees (directly attributable to project)		
	(d) Any other (specify)		
	SUB TOTAL FEES PAID (in Rs.)	628.30	211.62
3A	Cost of Development And construction		
	(a) Cost of services (water, electricity to construction site), Site Overheads, Cost of Constructions;		
	(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);	18,225.63	11,613.87
	(c) Cost of material actually purchased;		
	(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);		
	Sub Total of Construction Cost (in Rs.) (sum of (a) to (d) of Row 3a)	18,225.63	11,613.87
3B	Cost of construction incurred (As Certified by Project Engineer)	18,228.00	10,800.00
3C	Total Construction Cost (Lower of 3A and 3B.)	18,225.63	10,800.00
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)	2,929.00	929.00
3	TOTAL DEVELOPMENT AND CONSTRUCTION COST (Row 3C +3D)	21,154.63	11,729.00
4	TOTAL COST OF PROJECT (Row 1+ Row 2+ Row 3)	28,598.76	18,852.34



5	Percentage completion of Construction Work completed (as per Project Engineer, Architect's Certificate) (Viz. 6 Nos Towers -1,2,3,4,5,6)	As per Certificate Enclosed
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)%	65.92%
7	Total amount received from allottees till date since Inception of the Project (Net of Refund)	13,357.34
8	70% Amount to be deposited in Designated Account (0.7*Row 7)	9,350.14
9	Cummulative 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)	18,852.34
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)	12,773.23
11	Balance available in Designated A/c.	584.11
12	Amount that can be withdrawn from the designated Bank A/C under this certificate (Row 9 – Row 10)	6,079.11

Note: The Company has intimated 3 Bank Accounts to RERA being Collection Escrow Account (57500001458780), Disbursement Escrow Account (57500001458793) & Pass Through Charges Collection Account (57500001459323). Collection amount transferred to Disbursement Account like Designated Account. So, Management Identified Disbursement Escrow Account (57500001458793) as Designated Account.

Note: Due to cancellation of Units, the Company has returned an amount to their Customers which has been reduced from the total Amount received from Allottees as mentioned in point no. 7.

This certificate is being issued on specific request of M/s DSD HOMES PRIVATE LIMITED for UP RERA compliance. The certification is based on the information and records produced before me and is true to the best of my knowledge and belief.

For and on behalf of
K. Prakash & Co.
Chartered Accountant
FRN.: 042531N

Prakash

CA Prakash Kumar
Membership No. 546992
Date: 14/07/2025

