

MOHIT K DIXIT & ASSOCIATES

CHARTERED ACCOUNTANTS

Shop No.-1, Bharat Residency (Near DPS)
Ahinsa Khand-2, Indrapuram, Ghaziabad (UP)
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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)

Information as on : 30.09.2025

Certification work Assigned vide letter No. DWARIKA/RERA/25-26/002

Dated :- 25.09.2025

Subject: Certificate of amount incurred on the Project Name Dwarika Balaji LIG/EWS [UPRERA Registration Number UPRERAPRJ170765/03/2025, for Acquisition and Development of land and/or Construction of residential flats situated on the Khasra Nos. 08, 09 & 42 of Village Shernagar, 4th Mile Stone, Jansath Road, Muzaffarnagar demarcated by its boundaries 77-43 & 29-27 to the North, 77-43 & 29-26 to the South, 77-44 & 29-27 to the East 77-43 & 29-27 to the West, Tehsil Sadar, Muzaffarnagar, Muzaffarnagar Development Authority, District Muzaffarnagar, PIN 251001, admeasuring 10475.33 sq. meter area, being developed by M/s Dwarika Balaji, Promoter ID: UPRERAPRM13063 having Separate A/C No. 42903986039 maintained with State Bank of India, SME Branch, Railway Road, Muzaffarnagar.

PART-A

S.No.	Particulars	Rs.in lacs	Rs.in lacs	Rs. In lacs	Rs.in lacs
		Total Estimated Cost	Amount incurred till last quarter	Amount incurred during the quarter	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;				
	(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 UP Rera, which ever is higher	81.89	81.89		81.89
	ii. In case of acquisition for joint development agreement with landowner, the consideration as specified in the joint development agreement for the DM circle rate on the date of application of registration in UP, which is higher	-			-
	iii. In case of inherited/gifted/thorough will the cost of land shall be as per the DM circle rate on the date of application of registration of project in UP Rera				-
	TOTAL OF LAND COST - For Project Estimation purpose	81.89	81.89	-	81.89
					-
	(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	81.89	81.89		81.89
	ii. In case of acquisition through joint development agreement with landowner, the cost of land shall be the actual cost incurred by the landowner				-
	iii. In case of inherited/gifted/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	81.89	81.89	-	81.89
	(b) Amount payable to obtain development rights, additional FAR and/or any other work under the local Authority or state government or Statutory authority, if any;	-	-		-
	(c) Amount payable to state government or competent authority or any other statutory authority of state or central government towards stamp duty, transfer charges, registration fee, etc. (if not, including 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 utilized 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 utilized 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	81.89	81.89	-	81.89
1B	For Withdrawal purpose i.e., a.2 + b + c + d	81.89	81.89	-	81.89
2	Project Clearance Fees				
	(a) Fees paid to RERA	24.75	21.22	-	21.22
	(b) Fees paid to Local Authority				
	(c) Consultant/Architect Fees (directly attributable to project)				
	(d) Any other (specify) (Labour Cess, CTE, Fees, IGBC Green Building registration charges)				
	TOTAL OF FEES PAID	24.75	21.22	-	21.22
3A	Cost of Construction and Development				
	(a) Cost of services (water, electricity to construction site), Site Overheads;				
	(b) Depreciation cost of machinery and equipment purchased, or hired and maintenance Costs, consumables etc., (so long as these costs directly incurred in the construction of the concerned project);	2,747.08	2,725.15	7.04	2,732.19
	(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);				
3A	Total of Construction and Development Cost (sum of (a) to (d) of 3A)	2,747.08	2,725.15	7.04	2,732.19
3B	Cost of construction and development incurred (the amount as reported in Row 4 of the Latest Engineer certificate i.e. REG -2)	2,747.08	2,725.15	7.04	2,732.19
3C	Total Construction and development Cost (Lower of 3A and 3B)	2,747.08	2,725.15	7.04	2,732.19
3D	Interest on loan/ borrowing (Other than Penal Interest and Penalties etc.) provided such loan/ borrowing has been utilized 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 + 3D)	2,747.08	2,725.15	7.04	2,732.19
4	TOTAL COST OF PROJECT	2,771.83	2,746.37	7.04	2,753.41
4A	For Project Estimation purpose (S. No. 1A + 2 + 3E)	2,853.72	2,828.26	7.04	2,835.30
4B	For % completion of the project and withdrawal purpose (S. No. 1B + 2 + 3E)	2,853.72	2,828.26	7.04	2,835.30
5	Percentage completion of Construction and development work completed as per latest REG-2/ Amount in Row 3 of REG-2X100				99.46%
6	Percentage completion of project (Proportionate cost incurred on the project to the total estimated cost) (Col. 6 of S. No. 4B/ Col. 3 of S. No. 4B)				99.35%
7	Total amount received from allottees till date since inception of the project				-
8	70% Amount to be deposited in Separate Account (70% * S. No. 7)				-
9	Loan sanctioned for the project till date (secured and unsecured both)				-
10	Loan disbursed for the project till date and (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 + 10 + 11)	-
13	Cumulative Amount that can be withdrawn from Separate account, i.e., (Total Estimated cost* Proportionate Cost incurred on the project) (Column 3 of S. no. 4B * S. No. 6)	2,835.30
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)	-
15	Amount actually withdraw till date since Inception of the project (This shall include 70% of the amounts already realized till date but not deposited in the Separate account and the amount already withdrawn towards amount refunded to the allottee(s) towards cancellation of unit(s))	-
16	Computed Balance in Separate Account as on date (S. No. 12 - S. No. 15)	-
17	Actual balance available in Separate Account as on date	-
18	Difference between the computed balance and actual balance in Separate Account (S. No. 16- S. No. 17) should be NIL	-
19	Eligibility for withdrawal (i.e., the amount that can be withdrawn) from the Separate Account (minimum of S. no. 17 and (S. no. 13 + S. no. 14-5 no. 15)	2,835.30
20	Amount to be directly paid to the vendors/ billers/ contractors/ Allottees (incase of refund as per S. No. 15 above) as per Part B of this Certificate.	
21	Amount that can be finally transferred to the Transction account (S. No. 19 - S.No. 20)	2,835.30
This Certificate is being issued on specific request of M/s M/s Dwarika Balaji 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, 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.		
For MOHIT K DIXIT & ASSOCIATES Chartered Accountants FRN : 024420C  (FCA Mohit Kumar Dixit) Proprietor Membership No. 52165 UDIN: 25521651BMLYVO4361 Place: Ghaziabad Date: 14.10.2025		

MOHIT K DIXIT & ASSOCIATES

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Chartered Accountant's Certificate (Form REG-3)- Part B

Form — REG-3

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Part B

I/We also certify that:

Out of the amount reported in Column 6 of S No. 4B a b o v e :

a) Rs. 2835.30 Lacs has been actually spent on the land, construction and development of the project and has not been spent on any item other than the purpose given in Section 4(2)(I)(d) and is, therefore, admissible for withdrawal from the Separate Account.

b) Rs. 0.00 Lacs is the amount for which bills/ invoices from the biller/ vendor/contractor have been received for the work already rendered by them for the land construction and development work of this project and due for payment are, therefore, admissible for payment from the Separate Account directly to the biller/vendor/ contractor in their bank account as per the list given below.

c) Rs. 0.00 Lacs is the amount pertaining to the refund to be made to the Allottees where allotted units have been cancelled in compliance of U.P. RERA orders for refund to the concerned allottee or for the reason of default by the concerned allottee as per the Agreement for Sale entered into with that allottee

S. no.	Name of the vendor/ contractor/ Allottee	Amount due	Amount due towards	Bank Name	IFSC	Bank Account No.
1						

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Note: Based on the information provided by the promoter, we certify that the land parcel for this project has not been mortgaged in any other project or for

For **MOHIT K DIXIT & ASSOCIATES**

Chartered Accountants

FRN : 024420C



(FCA Mohit Kumar Dixit)

Proprietor

Membership No. 52165

UDIN: 25521651BMLYVO4361

Place: Ghaziabad

Date: 14.10.2025

