Rajan Shukla & Co.
Chartered Accountants

Form-REG-3

CHARTERED ACCOUNTANT'S CERTIFICATE (On Letter Head)

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

No.------------ Date:-

Information as on 31 December 2025

Subject: Certificate of Amount incurred for construction and Development of the Project GIDA Sector-11 Residential Scheme Project situated in Village– Kalesar, GIDA, Gorakhpur Khasara No.-369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385mi, 391mi, 395mi, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420mi, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 461mi, 494, 495, 496, 497, 498, 499, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, Demarcated by Its Boundaries (Latitude And Longitude of the End Points) to the North, To The South, To The East To The West I.E. 83.256856, 26.744274 of Village– Kalesar, GIDA, Gorakhpur Competent/ Development authority Gorakhpur Industrial Development Authority, District- Gorakhpur, PIN- 273209 admeasuring 14.67 Hectare area being developed by GORAKHPUR INDUSTRIAL DEVELOPMENT AUTHORITY, GORAKHPUR by Promoter Name- Gorakhpur Industrial Development Authority, Promoter Id-UPRERAPRM278897 admeasuring 36.26 acre area, being developed by Gorakhpur Industrial Development Authority having RERA Registration No. - UPRERAPRM278897 , Designated A/c No. 230605500265 with Account Name = GIDA-Separate Bank Account for Sector -11 Residential Scheme, Bank Name- ICICI Bank Ltd. Branch Name- Sahjanwa, Branch Address- NH-28 Shukla nagar Sahjanwa, Gorakhpur-273209, UP, IFSC Code: ICIC0003201

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.	12513.08	3095	88	3183
	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	12513.08	3095	88	3183
	(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.	12513.08	3095	88	3183

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	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	12513.08	3095	88	3183
	(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**	12513.08	3095	88	3183
1B	**- For Withdrawal Purpose i.e. a.2+ b+c+d**	-	-	-	-
2	**Project Clearance Fees**				
	(a) Fees paid to RERA	-	-	-	-
	(b) Fees paid to Local Authority	-	-	-	-
	(c) Consultant/Architect Fees (directly attributable to project)	7.25	8.72	0	8.72
	(d) Any other (specify)	-	-	-	-
	TOTAL OF FEES PAID	7.25	8.72	0	8.72
3A	**Cost of Construction and Development**				
	(a) Cost of services (water, electricity to construction site) , Site Overheads;	15723.89	4512	562	5074
	(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);	-	-	-	-
	Total of Construction and Development Cost (sum of (a) to (d) of 3A)	15723.89	4512	562	5074

3B	***Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)***	15723.89	4512	562	5074
3C	***Total Construction and Development Cost (Lower of 3A and 3B.)***		4512	562	5074
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)***	15723.89	4512	562	5074
4	**TOTAL COST OF PROJECT**	28244.22	7616	650	8266
4A	**- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E**	28244.22	7616	650	8266
4B	**- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)**	28244.22	7616	650	8266
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	32			

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)	29.2
7	Total amount received from allottees till date since Inception of the Project	1721
8	70% Amount to be deposited in Separate Account **(70%*S No. 7)**	1204
9	Loan sanctioned for the project till date (secured and unsecured both)	0
10	Loan disbursed for the project till date (secured and unsecured both)	0
11	Interest on deposits (flexi facility) credited to the Separate account	0
12	**Total amount to be credited in the Separate Account till date (S No. 8 + S No. 10 + S No. 11)**	1204
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)**	8266
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
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))	5150
16	Computed Balance in Separate A/c as on date: **(S No. 12 - S No. 15)**	686.96
17	Actual Balance available in Separate A/c as on date	668.74
18	Difference between the computed balance and actual balance in Separate A/c **(S No. 16 - S No. 17) Should be Nil**	18.22
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))**	668.74
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
21	Amount that can be finally transferred to the Transaction account **(S No. 19 - S No. 20)**	668.74

This certificate is being issued on specific request of Gorakhpur Industrial Development Authority (Name of the Promoter) 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.

For Rajan Shukla & Company
(Chartered Accountants)
Firm Registration Number: 016737C

Rajan Shukla & Co. ★ LUCKNOW ★ CHARTERED ACCOUNTANTS

CA Rajan Shukla
Partner
M.NO:415768
UDIN: 26415768UWJUJG9964