SHWETA DOSHI & ASSOCIATES
Chartered Accountants
Ganga Shankar, Plot No. 1, Shikshak Nagar, Lane No. 8, Paramhans Nagar,
Opp. Vanaz Factory, Paud Road, Kothrud, Pune - 411 038.
Mobile : 98811 96126 E-mail : cashwetadoshi@gmail.com

FORM-3 [see Regulation 3]

CHARTERED ACCOUNTANT'S CERTIFICATE (NO 3)

TO BE SUBMITTED AT THE TIME OF UPDATION OF ONGOING PROJECT OF KUMAR BEHARAY PROPERTIES LLP (PROJECT HILL VIEW RESIDENCY PHASE I PROJECT III BUILDING N & O) AND FOR WITHDRAWAL OF MONEY FROM DESIGNATED ACCOUNT .

TO,
KUMAR BEHARAY PROPERTIES LLP,
PROJECT - HILL VIEW RESIDENCY
796/189 B BHANDARKAR INSTITUTE ROAD,
DECCAN GYMKHANA, PUNE 411004

SR NO	Particulars	Amount (Rs.) Estimated	Amount (Rs.) Incurred
1	i) Land Cost :		
-	a.Acquisition Cost of Land or Development Rights, lease Premium, lease rent, interest cost incurred or payable on Land Cost and legal cost	6,53,54,783	6,53,54,783
-	b.Amount of Premium payable to obtain development rights, FSI, additional FSI, fungible area, and any other incentive under DCR from Local Authority or State Government or any Statutory Authority	NIL	NIL
-	c.Acquisition cost of TDR (if any)	NIL	NIL
-	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; and	NIL	NIL
-	f.Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by public authorities	NIL	NIL
-	g.Under Rehabilitation scheme:		
-	(i)Estimated construction cost of rehab building including site development and infrastructure for the same as certified by Engineer	NIL	NIL
	(ii)Actual Cost of construction of rehab building incurred as per the books of accounts as verified by the CA	NIL	NIL
	Note :(for total cost of construction incurred, Minimum of (i) or (ii) is to be considered)		
-	(iii)Cost towards clearance of land of all or any encumbrances including cost of removal of legal/illegal occupants, cost for providing temporary transit accommodation or rent in lieu of Transit Accommodation, overhead cost.	NIL	NIL
-	(iv)Cost of ASR linked premium, fees, charges and security deposits or maintenance deposit, or any amount whatsoever payable to any authorities towards and in project of rehabilitation.	NIL	NIL
-	Sub-Total of LAND COST	6,53,54,783	6,53,54,783
-	ii. Development Cost/ Cost of Construction :		
-	a. (i) Estimated Cost of Construction as certified by Engineer	46,49,04,466	
-	a.(ii)Actual Cost of construction incurred as per the books of accounts as verified by the CA		20,44,16,934
	Note : (for adding to total cost of construction incurred, Minimum of (i) or (ii) is to be considered)		
-	a.(iii) On-site expenditure for development of entire project excluding cost of construction as per (ii) above, i.e. salaries, consultants fees, site overheads, cost of services	15,41,26,132	17,31,78,712

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	(including water, electricity, sewerage), cost of machineries		-
	and equipment including its hire and maintenance costs,		
	consumables etc.		
	All costs directly incurred to complete the construction of		
	the buildings /wings of the project registered.		
-	b.Payment of Taxes, cess, fees, charges, premiums,	5,31,40,342	5,32,35,678
	interest etc to any statutory Authority.		
-	c.~~Principal sum~~ and Interest payable to financial	8,80,31,577	6,05,05,469
	institutions, scheduled banks, non-banking financial	(38,15,00,000)	(19,14,26,112)
	institution (NBFC) or money lenders on construction		
	funding or money borrowed for construction ;		
	Sub-Total of Development Cost	**76,02,02,517**	**49,13,36,793**
2	**Total Estimated Cost of the Real Estate Project**	**82,55,57,300**	
	[1(i)+ 1(ii)] of Estimated Column		
3	**Total Cost Incurred of the Real Estate Project**		**55,66,91,577**
	(1(i)+1(ii)) of Incurred Column		
4	% completion of Construction Work		AS PER NOTE ATTACHED
	(as per Project Architect's Certificate)		
5	Proportion of the Cost incurred on Land Cost and		67.43%
	Construction Cost to the **Total Estimated Cost. (3/2 %)**		-
6	Amount Which can be withdrawn from the Designated		55,66,91,577
	Account		
	Total Estimated Cost * Proportion of cost incurred		
	(Sr. number 2 * Sr. number 5)		
7	Less: Amount withdrawn till date of this certificate as		3,62,97,345
	per the Books of Accounts and Bank Statement		
8	Net Amount which can be withdrawn from the		52,03,94,232
	Designated Bank Account under this certificate		
	This certificate is being issued for RERA compliance for		
	the KUMAR BEHARAY PROPERTIES LLP and is based on the		
	records and documents produced before me and		
	explanations provided to me by the management of the		
	Company.		
	Yours Faithfully		
	Doshi SHWETA DOSHI & ASSOCIATES FRN : 145057W M. No.: 134146 CHARTERED ACCOUNTANTS		
	Signature of Chartered Accountant		
	(Membership Number -134146)		
	Name: CA Shweta Doshi		
	DATE : 11/03/2021		
	UDIN : 21134146AAAAAM2176		
	(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)		
1	Estimated Balance Cost to Complete the Real Estate Project		26,88,65,724
	(Difference of Total Estimated Project cost less Cost incurred)		
	(calculated as per the Form IV)		
2	Balance amount of receivables from sold apartments as per Annexure A		3,18,64,650
	to this certificate		
	(as certified by Chartered Accountant as verified from the records and		
	books of Accounts)		
3	(i) Balance Unsold area		12,492
	(to be certified by Management and to be verified by CA from the records		
	and books of accounts)		

3	(ii) Estimated amount of sales proceeds in respect of unsold apartments		1,28,47,00,145
	(calculated as per ASR multiplied to unsold area as on the date of		
	certificate, to be calculated and certified by CA)		
	as per Annexure A to this certificate		
4	Estimated receivables of ongoing project. Sum of 2 + 3(ii)		1,31,65,64,795
	Amount to be deposited in Designated Account — 70% or 100%		92,15,95,356
	IF 4 is greater than 1, then 70 % of the balance receivables of ongoing		
	project will be deposited in designated Account		
	IF 4 is lesser than 1, then 100% of the of the balance receivables of ongoing		
	project will be deposited in designated Account.		

This certificate is being issued for RERA compliance for the Company KUMAR BEHARAY PROPERTIES LLP and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

Yours Faithfully

Doshi

Signature of Chartered Accountant
(Membership Number : 134146)
Name : CA Shweta Doshi
DATE : 11/03/2021
UDIN : 21134146AAAAAM2176

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NOTE:	ARCHITECT HAS CERTIFIED % OF WORK DONE OF DIFFERENT TASKS / ACTIVITIES INDIVIDUALLY IN HIS CERTIFICATE. HE HAS NOT CERTIFIED % OF WORK DONE WITH RESPECT TO THE ENTIRE PROJECT. SO WE UNABLE TO ANSWER THIS POINT.
NOTE:	ESTIMATED COSTS ARE EITHER CERTIFIED BY THE MANAGEMENT OR ENGINEER.
NOTE :	ACTUAL COSTS INCURRED ARE CONSIDERED UPTO 31/03/2020.
NOTE :	REVISED CARPET AREA MENTIONED IN ANN A ARE CERTIFIED BY THE ARCHITECT.
NOTE :	REVISED ASR VALUATION IS AS CERTIFIED BY THE MANAGEMENT.
NOTE :	IN CASE OF BOOKING AS WELL AS AGREEMENTS, WE RELIED ON THE INFORMATION PROVIDED BY THE MANAGEMENT.
NOTE :	DURING THE FINALISATION OF ACCOUNTS FOR THE YEAR ENDED 31-03-2020 CERTAIN REGROUPING OF ACCOUNTS/ PROVISION ENTRIES / RECTIFICATION WAS DONE.WHICH WAS AFTER THE PREVIOUS CERTIFICATE UNDER RERA WAS GIVEN AND THIS HAS RESULTED IN CHANGES IN AMOUNTS CERTIFIED AS PER PREVIOUS RERA CERTIFICATE AND THIS CURRENT CERTIFICATE.

NOTE :	AMOUNT TO BE DEPOSITED IN 70% RERA ACCOUNT AND AMOUNT WITHDRAWN AS PER BANK ACCOUNT AND BOOKS OF ACCOUNTS:		
	PERIOD ENDED		**31.03.2020**
	TOTAL RECEIPTS TILL DATE		5,18,53,350
	70% TO BE TRANSFERRED TO RERA 70% ACCOUNT		3,62,97,345
	ACTUAL AMOUNT TRANSFERRED TO RERA 70% ACCOUNT		3,62,97,304
	AMOUNT WITHDRAWN FROM 70% RERA ACCOUNT		3,62,97,304
	BALANCE AVAILABLE IN 70% RERA ACCOUNT		-
	AMOUNT WITHDRAWN TILL DATE OF THIS CERTIFICATE AS BER BOOKS OF ACCOUNTS AND BANK STATEMENT		3,62,97,345

Annexure A

Statement for calculation of Receivables from the Sales of the Ongoing Real Estate Project

Sold Inventory

Sr. No.	Flat No.	Carpet Area (in sq.mts.)	UNIT CONSIDERATION AS PER AGREEMENT /LETTER OF ALLOTMENT	RECEIVED AMOUNT	BALANCE RECEIVABLE
1	N-0601	106.48	1,68,63,000	83,97,600	84,65,400
2	N-0704	104.24	1,65,31,000	1,07,45,150	57,85,850
3	N-1001	106.48	1,68,63,000	1,09,60,950	59,02,050
4	N-1301	106.84	1,70,21,000	1,10,63,650	59,57,350
5	O-0704	104.24	1,64,40,000	1,06,86,000	57,54,000
	TOTAL	**528.28**	**8,37,18,000**	**5,18,53,350**	**3,18,64,650**

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UNSOLD INVENTORY VALUATION FOR BLDG N & O
READY RECKNOR RATE AS ON THE DATE OF CERTIFICATE
OF THE RESIDENTIAL / COMMERCIAL PREMISES RS. 94610 PER SQ METER

SR NO	FLAT NO	CARPET AREA (SQ MTR)	OPEN BALCONY (SQ MTR)	ENCL BALCONY (SQ MTR)	TERRACE (SQ MTR)	TOTAL AREA	UNIT CONSIDERATION AS PER READY RECKNOR RATE (ASR)
A	B	C	D	E	F	G	H
1	N-0101	106.84	2.82	13.02	14.67	137.35	1,32,84,379
2	N-0102	70.53	-	9.14	6.64	86.31	86,04,590
3	N-0103	70.53	-	9.14	6.64	86.31	86,04,590
4	N-0104	104.24	2.87	12.36	14.67	134.14	1,29,66,111
5	N-0201	106.48	2.82	13.07	16.45	138.82	1,33,12,762
6	N-0202	70.53	-	9.09	6.37	85.99	85,92,480
7	N-0203	70.53	-	9.09	6.37	85.99	85,92,480
8	N-0204	103.88	2.87	12.40	14.13	133.28	1,29,06,318
9	N-0301	106.84	2.82	13.02	14.67	137.35	1,32,84,379
10	N-0302	70.53	-	9.14	6.64	86.31	86,04,590
11	N-0303	70.53	-	9.14	6.64	86.31	86,04,590
12	N-0304	104.24	2.87	12.36	14.67	134.14	1,29,66,111
13	N-0401	106.48	2.82	13.07	16.45	138.82	1,33,12,762
14	N-0402	70.53	-	9.09	6.37	85.99	85,92,480
15	N-0403	70.53	-	9.09	6.37	85.99	85,92,480
16	N-0404	103.88	2.87	12.40	14.13	133.28	1,29,06,318
17	N-0501	106.84	2.82	13.02	14.67	137.35	1,39,48,598
18	N-0502	70.53	-	9.14	6.64	86.31	90,34,820
19	N-0503	70.53	-	9.14	6.64	86.31	90,34,820
20	N-0504	104.24	2.87	12.36	14.67	134.14	1,36,14,417
21	N-0602	70.53	-	9.09	6.37	85.99	90,22,104
22	N-0603	70.53	-	9.09	6.37	85.99	90,22,104
23	N-0604	103.88	2.87	12.40	14.13	133.28	1,35,51,634
24	N-0701	106.84	2.82	13.02	14.67	137.35	1,39,48,598
25	N-0702	70.53	-	9.14	6.64	86.31	90,34,820
26	N-0703	70.53	-	9.14	6.64	86.31	90,34,820
27	N-0801	87.97	2.82	13.07	16.45	120.31	1,17,71,849
28	N-0802	70.53	-	9.09	6.37	85.99	90,22,104
29	N-0803	70.53	-	9.09	6.37	85.99	90,22,104
30	N-0804	85.50	2.87	12.40	14.13	114.90	1,13,60,580
31	N-0901	106.84	2.82	13.02	14.67	137.35	1,39,48,598
32	N-0902	70.53	-	9.14	6.64	86.31	90,34,820
33	N-0903	70.53	-	9.14	6.64	86.31	90,34,820
34	N-0904	104.24	2.87	12.36	14.67	134.14	1,36,14,417
35	N-1002	70.53	-	9.09	6.37	85.99	90,22,104
36	N-1003	70.53	-	9.09	6.37	85.99	90,22,104
37	N-1004	103.88	2.87	12.40	14.13	133.28	1,35,51,634
38	N-1101	106.84	2.82	13.02	14.67	137.35	1,46,12,817
39	N-1102	70.53	-	9.14	6.64	86.31	94,65,049
40	N-1103	70.53	-	9.14	6.64	86.31	94,65,049
41	N-1104	104.24	2.87	12.36	14.67	134.14	1,42,62,722
42	N-1201	87.97	2.82	13.07	16.45	120.31	1,23,32,414
43	N-1202	70.53	-	9.09	6.37	85.99	94,51,728
44	N-1203	70.53		9.09	6.37	85.99	94,51,728
45	N-1204	85.50	2.87	12.40	14.13	114.90	1,19,01,560
46	N-1302	70.53	-	9.14	6.64	86.31	94,65,049
47	N-1303	70.53	-	9.14	6.64	86.31	94,65,049
48	N-1304	104.24	2.87	12.36	14.67	134.14	1,42,62,722

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READY RECKNOR RATE AS ON THE DATE OF CERTIFICATE

49	N-1401	106.48	2.82	13.07	16.45	138.82	1,46,44,039
50	N-1402	70.53	-	9.09	6.37	85.99	94,51,728
51	N-1403	70.53	-	9.09	6.37	85.99	94,51,728
52	N-1404	103.88	2.87	12.40	14.13	133.28	1,41,96,950
53	N-1501	106.84	2.82	13.02	14.67	137.35	1,46,12,817
54	N-1502	70.53	-	9.14	6.64	86.31	94,65,049
55	N-1503	70.53	-	9.14	6.64	86.31	94,65,049
56	N-1504	104.24	2.87	12.36	14.67	134.14	1,42,62,722
TOTAL - N		**4,779**	**74**	**603**	**582**	**6,039**	**62,10,65,264**
57	O-0101	106.84	2.82	13.02	14.67	137.35	1,32,84,379
58	O-0102	70.53	-	9.14	6.64	86.31	86,04,590
59	O-0103	70.53	-	9.14	6.64	86.31	86,04,590
60	O-0104	104.24	2.87	12.36	14.67	134.14	1,29,66,111
61	O-0201	106.48	2.82	13.07	16.45	138.82	1,33,12,762
62	O-0202	70.53	-	9.09	6.37	85.99	85,92,480
63	O-0203	70.53	-	9.09	6.37	85.99	85,02,480
64	O-0204	103.88	2.87	12.40	14.13	133.28	1,29,06,318
65	O-0301	106.84	2.82	13.02	14.67	137.35	1,32,84,379
66	O-0302	70.53	-	9.14	6.64	86.31	86,04,590
67	O-0303	70.53	-	9.14	6.64	86.31	86,04,590
68	O-0304	104.24	2.87	12.36	14.67	134.14	1,29,66,111
69	O-0401	106.48	2.82	13.07	16.45	138.82	1,33,12,762
70	O-0402	70.53	-	9.09	6.37	85.99	85,92,480
71	O-0403	70.53	-	9.09	6.37	85.99	85,92,480
72	O-0404	103.88	2.87	12.40	14.13	133.28	1,29,06,318
73	O-0501	106.84	2.82	13.02	14.67	137.35	1,39,48,598
74	O-0502	70.53	-	9.14	6.64	86.31	90,34,820
75	O-0503	70.53	-	9.14	6.64	86.31	90,34,820
76	O-0504	104.24	2.87	12.36	14.67	134.14	1,36,14,417
77	O-0601	106.48	2.82	13.07	16.45	138.82	1,39,78,400
78	O-0602	70.53	-	9.09	6.37	85.99	90,22,104
79	O-0603	70.53	-	9.09	6.37	85.99	90,22,104
80	O-0604	103.88	2.87	12.40	14.13	133.28	1,35,51,634
81	O-0701	106.84	2.82	13.02	14.67	137.35	1,39,48,598
82	O-0702	70.53	-	9.14	6.64	86.31	90,34,820
83	O-0703	70.53	-	9.14	6.64	86.31	90,34,820
84	O-0801	87.97	2.82	13.07	16.45	120.31	1,17,71,849
85	O-0802	70.53	-	9.09	6.37	85.99	90,22,104
86	O-0803	70.53	-	9.09	6.37	85.99	90,22,104
87	O-0804	85.50	2.87	12.40	14.13	114.90	1,13,60,580
88	O-0901	106.84	2.82	13.02	14.67	137.35	1,39,48,598
89	O-0902	70.53	-	9.14	6.64	86.31	90,34,820
90	O-0903	70.53	-	9.14	6.64	86.31	90,34,820
91	O-0904	104.24	2.87	12.36	14.67	134.14	1,36,14,417
92	O-1001	106.48	2.82	13.07	16.45	138.82	1,39,78,400
93	O-1002	70.53		0.00	6.37	05.99	90,22,104
94	O-1003	70.53	-	9.09	6.37	85.99	90,22,104
95	O-1004	103.88	2.87	12.40	14.13	133.28	1,35,51,634
96	O-1101	106.84	2.82	13.02	14.67	137.35	1,46,12,817
97	O-1102	70.53	-	9.14	6.64	86.31	94,65,049
98	O-1103	70.53	-	9.14	6.64	86.31	94,65,049
99	O-1104	104.24	2.87	12.36	14.67	134.14	1,42,62,722
100	O-1201	87.97	2.82	13.07	16.45	120.31	1,23,32,414
101	O-1202	70.53	-	9.09	6.37	85.99	94,51,728
102	O-1203	70.53	[illegible]	9.09	6.37	85.99	94,51,728
103	O-1204	85.50	[illegible]	12.40	14.13	114.90	1,19,01,560
104	O-1301	106.84	2.82	13.02	14.67	137.35	1,46,12,817

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105	O-1302	70.53	-	9.14	6.64	86.31	94,65,049
106	O-1303	70.53	-	9.14	6.64	86.31	94,65,049
107	O-1304	104.24	2.87	12.36	14.67	134.14	1,42,62,722
108	O-1401	106.48	2.82	13.07	16.45	138.82	1,46,44,039
109	O-1402	70.53	-	9.09	6.37	85.99	94,51,728
110	O-1403	70.53	-	9.09	6.37	85.99	94,51,728
111	O-1404	103.88	2.87	12.40	14.13	133.28	1,41,96,950
112	O-1501	106.84	2.82	13.02	14.67	137.35	1,46,12,817
113	O-1502	70.53	-	9.14	6.64	86.31	94,65,049
114	O-1503	70.53	-	9.14	6.64	86.31	94,65,049
115	O-1504	104.24	2.87	12.36	14.67	134.14	1,42,62,722
TOTAL - O		5,099	82	642	630	6,454	66,36,34,882
TOTAL N + O		9,878	157	1,246	1,211	12,492	1,28,47,00,145

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