## M/s. GUPTA RAHUL & Co. Prop. CA. RAHUL GUPTA

INDIA

Chartered Accountants E-Mail: Carahulgupta05@gmail.com Address: 1. 171-B, Vishwakarma Nagar,

Annapurna Road, Indore

2. 108, Starlit Tower, YN Road, Indore Contact no: 097131-02020, 0731-4027933

Format — 2 A

## **CHARTERED ACCOUNTANT'S CERTIFICATE**

(FOR THE PURPOSE OF REGISTRATION OF **NEW** PROJECT under RERA)

Date of Issue: 29-04-2025

UDIN.: 25413025BMGXQE2119 Information as on - 15-04-2024

**Subject:** Certificate of amount incurred for Development of "MALWA PRIME" situated on Land Survey no. 119/3/1, 128, 130, 133/1/2/2, 133/1/2/4 and 133/159 total admeasuring 8.726 Hectares (Total Land Area) out of which 3.939 Hect Net Planning Area, demarcated by its boundaries Others Land to the North, Others Land to the South, Promoters Other Project Land to the East, Road to the West of Village Raukhedi, Tehsil Sanwer and District Indore (MP), Admeasuring 39,387.00 square meter Net Planning Area being developed by M/s. SATYA INFRASTRUCTURES LIMITED.

**Cost of land & on site construction of Real Estate Project** (All figures in Rs. Lacs)

S. No.	PARTICULARS	Total Cost Estimated	Amount incurred up to 15-04-2024
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;	59.83	59.83
	(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 (a) above);		
	SUB TOTAL LAND COST	59.83	59.83
2	Project Clearance Fees		
	(a) Fees paid to RERA	4.47	4.47
	(b) Fees paid to T&CP Dept.	18.51	18.51
	(c) Fees paid to Local Authority (Municipal/ Panchayat)	37.87	37.87
	(d) Consultant/Architect Fees (directly attributable to project)	47.20	14.40
	(e) Any other (specify)		
	- Mortgage Deed Regn Fees	3.62	3.62
	- Amount Paid to Red Cross Society	2.00	2.00
	- Labour Cess	3.45	3.45
	- Diversion Tax	2.36	2.36
	-Salary and Other Cost Directly Related to Project	200.00	24.35
	SUB TOTAL FEES PAID (in Rs.)	319.47	111.02



(c) Cost of material actually purchased; (d) Cost of Labor (excluding cost of salaries of employees of the company not directly attached to project);  SUB TOTAL DEVELOPMENT COST (in Rs.) 660.80 107.5			IVIALWA PRIIVIE FORIVIA	. 2,1,10 011 25 01 202 1
(a) Cost of services (water, electricity, to construction site); (b) Depreciation cost of machinery and equipment purchased, or hire and maintenance costs, consumables etc., (so long as these costs are directly incurred in the construction of the concerned project);  (c) Cost of material actually purchased; (d) Cost of Labor (excluding cost of salaries of employees of the company not directly attached to project);  SUB TOTAL FOR PROJECT (Row 1- Row 2- Row 3)  5 % completion of Construction Work completed (as per Project Engineer/Architect's Certificate)  5a. % completion of total project (including cost of land and project clearance fees paid) [(Column 4 of Row 4 / Column 3 of Row 4) * 100]  6 Total amount received from Allottees (in Rs.)  7 Total balance amount receivable in Designated Account (0.7*Row 6)  NA  7 Total balance amount receivable from Allottees (only booked property)  NA  8 Total of (Row 6a + Row 7a)  Amount that can be withdrawn from Designated a/c, i.e. (Row 8 * Row 5a) or (Column 4 of Row 4), whichever is less  10 Amount actually withdrawn till date of this certificate as per the books of Accounts and Bank Statement  NA  11 Balance available in Designated A/c.  NA  Amount to be replenished before next quarter submission of CA	1	2	3	4
(b) Depreciation cost of machinery and equipment purchased, or hire and maintenance costs, consumables etc., (so long as these costs are directly incurred in the construction of the concerned project);  (c) Cost of material actually purchased; (d) Cost of Labor (excluding cost of salaries of employees of the company not directly attached to project);  SUB TOTAL DEVELOPMENT COST (in Rs.).  4 TOTAL FOR PROJECT (Row 1+ Row 2+ Row 3) 1,040.10 278.37  5 % completion of Construction Work completed (as per Project Engineer/Architect's Certificate)  5a. % completion of total project (including cost of land and project clearance fees paid) [(Column 4 of Row 4 / Column 3 of Row 4) * 100] 26.76%  6 Total amount received from Allottees (in Rs.) NIL  6a. 70% Amount to be deposited in Designated Account (0.7*Row 6)  7 Total balance amount receivable from Allottees (only booked property)  7a. 70% of receivables (0.7 * Row 7) NA  8 Total of (Row 6a + Row 7a) NA  9 Amount that can be withdrawn from Designated a/c, i.e. (Row 8 * Row 5a) or (Column 4 of Row 4), whichever is less  10 Amount actually withdrawn till date of this certificate as per the books of Accounts and Bank Statement  11 Balance available in Designated A/c. NA  12 Amount to be replenished before next quarter submission of CA	3	Cost of Development / Cost of construction		
hire and maintenance costs, consumables etc., (so long as these costs are directly incurred in the construction of the concerned project);  (c) Cost of material actually purchased; (d) Cost of Labor (excluding cost of salaries of employees of the company not directly attached to project);  SUB TOTAL DEVELOPMENT COST (in Rs.) 660.80 107.5  4 TOTAL FOR PROJECT (Row 1+ Row 2+ Row 3) 1,040.10 278.37  5 **completion of Construction Work completed (as per Project Engineer/Architect's Certificate) 16.27%  5a. **completion of total project (including cost of land and project clearance fees paid) [(Column 4 of Row 4 / Column 3 of Row 4) * 100] 26.76%  6 Total amount received from Allottees (in Rs.) NIL  6a. 70% Amount to be deposited in Designated Account (0.7*Row 6) NA  7 Total balance amount receivable from Allottees (only booked property) NA  8 Total of (Row 6a + Row 7a) NA  9 Amount that can be withdrawn from Designated a/c, i.e. (Row 8 * Row 5a) or (Column 4 of Row 4), whichever is less  10 Amount actually withdrawn till date of this certificate as per the books of Accounts and Bank Statement NA  11 Balance available in Designated A/c. NA  12 Amount to be replenished before next quarter submission of CA  NA		(a) Cost of services (water, electricity, to construction site);		
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(d) Cost of Labor (excluding cost of salaries of employees of the company not directly attached to project);  SUB TOTAL DEVELOPMENT COST (in Rs.) 660.80 107.5  TOTAL FOR PROJECT (Row 1+ Row 2+ Row 3) 1,040.10 278.37  Secompletion of Construction Work completed (as per Project Engineer/Architect's Certificate) 16.27%  Sa. Secompletion of total project (including cost of land and project clearance fees paid) [(Column 4 of Row 4 / Column 3 of Row 4) * 100] 26.76%  Total amount received from Allottees (in Rs.) NIL 70% Amount to be deposited in Designated Account (0.7*Row 6) NA  Total balance amount receivable from Allottees (only booked property) NA  Total of (Row 6a + Row 7a) NA  Amount that can be withdrawn from Designated a/c, i.e. (Row 8 * Row 5a) or (Column 4 of Row 4), whichever is less NA  Amount actually withdrawn till date of this certificate as per the books of Accounts and Bank Statement NA  Balance available in Designated A/c. NA  Amount to be replenished before next quarter submission of CA		are directly incurred in the construction of the concerned project);	- 660.80	107.52
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SUB TOTAL DEVELOPMENT COST (in Rs.)  4 TOTAL FOR PROJECT (Row 1+ Row 2+ Row 3)  5 % completion of Construction Work completed (as per Project Engineer/Architect's Certificate)  5a. % completion of total project (including cost of land and project clearance fees paid) [(Column 4 of Row 4 / Column 3 of Row 4) * 100]  6 Total amount received from Allottees (in Rs.)  70% Amount to be deposited in Designated Account (0.7*Row 6)  NA  7 Total balance amount receivable from Allottees (only booked property)  7a. 70% of receivables (0.7 * Row 7)  8 Total of (Row 6a + Row 7a)  9 Amount that can be withdrawn from Designated a/c, i.e. (Row 8 * Row 5a) or (Column 4 of Row 4), whichever is less  10 Amount actually withdrawn till date of this certificate as per the books of Accounts and Bank Statement  11 Balance available in Designated A/c.  NA  NA  NA  NA  NA  NA  NA  NA  NA  N		(d) Cost of Labor (excluding cost of salaries of employees of the		
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6a. 70% Amount to be deposited in Designated Account (0.7*Row 6)  NA  Total balance amount receivable from Allottees (only booked property)  NIL  NIL  NA  Total of (Row 6a + Row 7)  Amount that can be withdrawn from Designated a/c, i.e. (Row 8 * Row 5a) or (Column 4 of Row 4), whichever is less  Amount actually withdrawn till date of this certificate as per the books of Accounts and Bank Statement  Balance available in Designated A/c.  NA  NA  NA  NA  NA  NA  NA		clearance fees paid) [(Column 4 of Row 4 / Column 3 of Row 4) * 100]		
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property)  7a. 70% of receivables (0.7 * Row 7)  8 Total of (Row 6a + Row 7a)  9 Amount that can be withdrawn from Designated a/c, i.e. (Row 8 * Row 5a) or (Column 4 of Row 4), whichever is less  10 Amount actually withdrawn till date of this certificate as per the books of Accounts and Bank Statement  11 Balance available in Designated A/c.  12 Amount to be replenished before next quarter submission of CA	7	Total balance amount receivable from Allettons (only backed		
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books of Accounts and Bank Statement  11 Balance available in Designated A/c.  NA  NA  NA  NA  NA  NA  NA		Row 5a) or (Column 4 of Row 4), whichever is less		
books of Accounts and Bank Statement  11 Balance available in Designated A/c.  NA  NA  NA  NA	10	Amount actually withdrawn till date of this certificate as per the	NA	
12 Amount to be replenished before next quarter submission of CA		books of Accounts and Bank Statement		
I NA	11	Balance available in Designated A/c.	NA	
certificate (Row 10 – Row 9)	12	Amount to be replenished before next quarter submission of CA	NA	
		certificate (Row 10 – Row 9)	INA	·

This certificate is being issued on specific request of **M/s. SATYA INFRASTRUCTURES LIMITED** for the compliance of Real Estate Regulatory Act 2016. The certification is based on the information and records produced before me and is true to the best of my knowledge and belief. This Certificate is duly supported by Statement of Account of the project for the above period.

Note: 1 For Land cost, Cost Incurred by Promoter for Acquisition of ownership and title of land parcel admeasuring 3.939 hectare has been considered.

## For M/s GUPTA RAHUL & CO.

**Chartered Accountant's** 

FRN - 019134C

M No. 413025

CA. RAHUL GUPTA PROPRIETOR M. NO. 413025 Place: Indore