ASPG & CO.

CHARTERED ACCOUNTANT

Email : caanilgupta0787@gmail.com
Cell No. +91 9987087431
Website : www.aspgnco.com

CA INDIA

Address : Office No. 120 , 1st Floor, Sonal Business Park, Nr. Gharda Circle, Dombivli (E) - 421 201.

FORM-3
[see Regulation 3]
CHARTERED ACCOUNTANT'S CERTIFICATE

To be submitted at the time of Registration of Project and for Withdrawal of Money from Designated Account.

To,
M/s.YASH REALTY
Kalyan East

Dated:- 11-10-2025
F.Y. 2025-26 (Q2)
JUL 25 - SEP 25

Subject :- Certificate of Financial Progress of Work of **YASH MIDTOWN** on Land **bearing CTS. No. Survey No 98 Hissa No 4 Situated at Village , Taluka Kalyan, District Thane** having MahaRERA Registration Number P51700055547 (Only Applicable after project Registration) being developed by **M/s.YASH REALTY**

Sir,
This certificate is being issued for RERA compliance for the Sunshine Prasad CHSL having MahaRERA Registration Number P51700055547 being developed by **M/s.YASH REALTY** and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

Table A Estimated Cost of Project (at The time of Registration of Project)

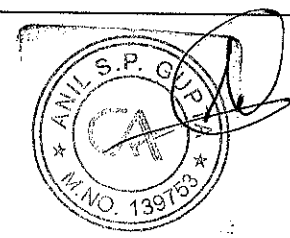
Sr.No	Particulars	Estimated Cost
		At the Time of registration of project
1i.	**Land Cost :**	
	a. Value of land as ascertained from the Annual Statement of Rates (ASR)	
	b. Estimated Amount of Premium payable to obtain development rights, FSI, additional FSI, fungible area, and any other incentive under DCR from Local Authority or State Government or any Statutory Authority	16,00,000.00
	c. Estimated Acquisition cost of TDR (if any)	-
	d. Estimated Amounts payable to State Government/UT Administration or Competent Authority or any other statutory authority of the State or Central Government, towards stampduty, transfer Carges, Registration fees etc; and	-
	e. Estimated Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by public authorities.	-
	f. Under Rehabilitation scheme:	-
	(i)Estimated construction cost of rehab building including site development and infrastructure for the same as certified by Engineer	-
	(ii) Estimated Cost towards clearance of land of all or any encumbrances including cost of removal of legal/illegal occupants, cost for providing temporary transi accommodation or rent in lieu of Transit Accommodation, overhead cost,amoun payable to slum Dwellers, tenants, apartment owner or appropriate authority or government or concessionaire which are not refundable and so on.	-
	(iii) Estimated Cost of ASR linked premium, fees, charges and security deposits maintenance deposit, or any amount whatsoever payable to any authorities towards and in project of rehabilitation.	-
	(iv) Any other cost including interest incurred on borrowing done specifically for construction of rehabilitation component.	-
	Sub-Total of LAND COST	**16,00,000.00**

ANIL S.P. GUPTA CA M.NO. 139753

ii.	**Development Cost/ Cost of Construction :**	
a	Estimated Cost of Construction as certified by Engineer	50,00,00,000
b	Cost incurred on additional items not included in estimated cost (As per Engineer Certificate)	-
c	Estimated Expenditure for development of entire project excluding cost of construction as per (i) above, i.e. salaries, consultants fees, site overheads, development works, cost of services (including water, electricity, sewerage, drainage, layout roads etc.) absorbed cost (attributable to this project) of machineries and equipment including its hire and maintenance costs, consumables etc.	5,00,00,000
d	Estimated Taxes, cess, fees, charges, premiums, interest etc payable to any statutory Authority.	1,31,45,000
e	Interest payable to financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction ;	3,00,00,000
	Sub-Total of Development Cost	**59,31,45,000**
	Total Cost Of Project Estimated	**59,47,45,000**

*Pass through charges or indirect taxes not included in estimated cost of project
**Estimated cost shall be revised through correction application.

Sr.No	Particulars	Amount Incurred upto
1	**Land Cost :**	
	a. Value of land as ascertained from the Annual Statement of Rates (ASR)	
	b. Incurred expenditure of Premiums 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	16,00,000
	c. Incurred Expenditure for Acquisition of TDR (if any).	
	d. Amounts paid to State Government/UT Administration or Competent Authority or any other statutory authority of the State or Central Government, towards stampduty, transfer charges, Registration fees etc; and	
	e. Land Premiun paid for redevelopment of land owned by public authorities	-
	f. Under Rehabilitation scheme:	-
	(i) Incurred construction cost of rehab building. Minimum of (a) or (b) to be considered	-
	(a) Cost incurred for construction of rehab building including site development and infrastructure for the same as certified by Engineer.	-
	(b) Incurred Expenditure for construction of rehab building as per the books of accounts as verified by the CA.	-
	(iii) Incurred Expenditure Cost towards clearance of land of all or any encumbrancesincluding cost of removal of legal/illegal occupants, cost for providing temporary transit accommodation or rent in lieu of Transit Accommodation overhead cost,amount payable to slum Dwellers, tenants, apartment owner or appropriate authority or government or concessionaire which are not refundable and so on	-
	(iv) Incurred expenditure towards 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.	-
	(iv) Any other cost including interest incurred on borrowing done specifically for construction of rehabilitation component.	-
	Sub-Total of LAND COST	**16,00,000**



2	**Development Cost/ Cost of Construction**		
	(i) Expenditure for construction. Minimum of (a) and (b) to be considered		
	(a) Construction cost incurred including site development and infrastructure for the same as certified by Engineer		
	(b) Actual Cost of construction Incurred as Per the books of accounts as verified by the CA,		6,08,47,878
	(ii) Cost incurred on additional items not included in estimated cost (As per engineer certificate)		-
	(iii) Incurred Expenditure for development of entire project excluding cost of construction as per (i) above, i.e. salaries, consultants fees, site overheads, development works, cost of services (including water, electricity, sewerage, drainage, layout roads etc.) absorbed cost (attributable to this project) of machineries and equipment including its hire and maintenance costs, consumables etc. All costs incurred to complete the construction of the entire phase of the project registered.		68,44,641
b	Incurred Expenditure towards Taxes, cess, fees, charges, premiums, interest etc to any statutory Authority.		1,77,36,330
c	Incurred expenditure towards interest to financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction ;		1,53,68,118
	Sub-Total of DEVELOPMENT COST		**10,07,96,968**
3	**Total Cost of the Project (Actual incurred as on date of certificate)**		**10,23,96,968**
4	**Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (Table A)**	**17%**	
5	**Amount Which can be withdrawn from the Designated Account**		**10,23,96,968**
6	**Less: Amount withdrawn till date of this certificate from Designated account**		**74,02,472**
7	**Net Amount which can be withdrawn from the Designated Bank Account under this certificate**		**9,49,94,496**

*Pass through charges or indirect taxes not included in Incurred cost of project

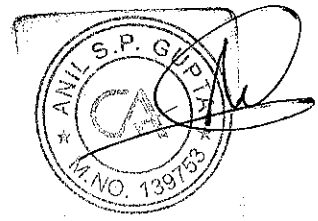


Table C

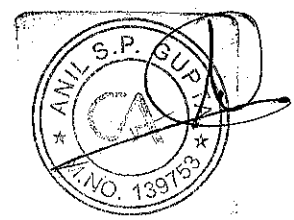
Statement for calculation of Receivables from the Sales of the Ongoing Real Estate Project

Sold Inventory

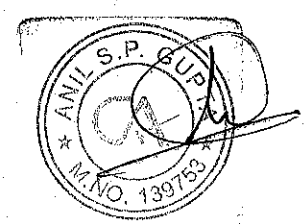
Sr.No	Flat No./ Shop No	Carpet Area	Unit	Received	Balance
		(in sq.mts.)	Consideration as per Agreement/ Letter of Allotment	Amount	Receivable
1	1202	41.73	36,79,045.00	1537078	21,41,967
2	505	60.89	48,80,000.00	829400	40,50,600
3	1402	41.73	36,85,000.00	184251	35,00,749
4	1403	41.73	40,11,000.00	200550	38,10,450
5	1905	60.89	48,00,000.00	252000	45,48,000
6	902	41.73	34,31,000.00	1814330	16,16,670
7	2503	41.73	35,51,560.00	177578	33,73,982
	TOTAL	330.43	2,80,37,605.00	49,95,187.00	2,30,42,418.00

Ready Recknor Rate as on the date of Certificate of the Residential Premises Rs.72100/- Per Sqmt commercial premises Rs. 89900 /- per sqmt Office Premises RS. 82900/- Per Sqmt

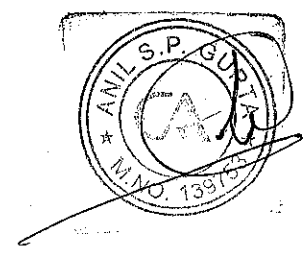
Sr. No.	FLAT/SHOP NO	Carpet Area in Sq.Mts. Area (SQ.M.)	Unit Consideration as per Ready Recknor Rate (ASR)
	A WING		
1	SHOP1	15.76	9,56,632
2	SHOP2	17.59	10,67,713
3	SHOP3	16.59	10,07,013
4	SHOP4	15.76	9,56,632
5	SHOP5	14.92	9,05,644
6	SHOP6	9.46	5,74,222
7	SHOP7	14.92	9,05,644
8	SHOP8	15.72	9,54,204
9	SHOP9	16.64	10,10,048
10	SHOP10	16.59	10,07,013
11	SHOP11	14.48	8,78,936
12	SHOP12	14.50	8,80,150
13	101	58.84	27,59,596
14	102	42.19	19,78,711
15	103	41.73	19,57,137
16	104	41.73	19,57,137
17	105	60.89	28,55,741
18	106	60.87	28,54,803
19	201	58.84	27,59,596
20	202	41.73	19,57,137
21	203	41.73	19,57,137
22	204	41.73	19,57,137
23	205	60.89	28,55,741
24	206	60.87	28,54,803
25	301	58.84	27,59,596
26	302	41.73	19,57,137
27	303	41.73	19,57,137
28	304	41.73	19,57,137
29	305	60.89	28,55,741
30	306	60.87	28,54,803



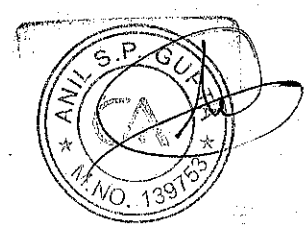
31	401	58.84	27,59,596
32	402	41.73	19,57,137
33	403	41.73	19,57,137
34	404	41.73	19,57,137
35	405	60.89	28,55,741
36	406	60.87	28,54,803
37	501	58.84	27,59,596
38	502	41.73	19,57,137
39	503	41.73	19,57,137
40	504	41.73	19,57,137
41	506	60.87	28,54,803
42	601	58.84	27,59,596
43	602	41.73	19,57,137
44	603	41.73	19,57,137
45	604	41.73	19,57,137
46	605	60.89	28,55,741
47	606	60.87	28,54,803
48	701	58.84	27,59,596
49	702	41.73	19,57,137
50	703	41.73	19,57,137
51	704	41.73	19,57,137
52	705	60.89	28,55,741
53	706	60.87	28,54,803
54	801	58.84	27,59,596
55	802	0.00	-
56	803	50.97	23,90,493
57	804	41.73	19,57,137
58	805	60.89	28,55,741
59	806	60.87	28,54,803
60	901	58.84	27,59,596
61	903	41.73	19,57,137
62	904	41.73	19,57,137
63	905	60.89	28,55,741
64	906	60.87	28,54,803
65	1001	58.84	27,59,596
66	1002	41.73	19,57,137
67	1003	41.73	19,57,137
68	1004	41.73	19,57,137
69	1005	60.89	28,55,741
70	1006	60.87	28,54,803
71	1101	58.84	27,59,596
72	1102	41.73	19,57,137
73	1103	41.73	19,57,137
74	1104	41.73	19,57,137
75	1105	60.89	28,55,741
76	1106	60.87	28,54,803
77	1201	58.84	27,59,596
78	506	41.73	19,57,137
79	507	41.73	19,57,137
80	508	60.89	28,55,741
81	509	60.87	28,54,803
82	1301	58.84	27,59,596
83	1302	0.00	-
84	1303	50.97	23,90,493
85	1304	41.73	19,57,137
86	1305	60.89	28,55,741
87	1306	60.87	28,54,803
88	1401	58.84	27,59,596
89	1404	41.73	19,57,137



90	1405	60.89	28,55,741
91	1406	60.87	28,54,803
92	1501	58.84	27,59,596
93	1502	41.73	19,57,137
94	1503	41.73	19,57,137
95	1504	41.73	19,57,137
96	1505	60.89	28,55,741
97	1506	60.87	28,54,803
98	1601	58.84	27,59,596
99	1602	41.73	19,57,137
100	1603	41.73	19,57,137
101	1604	41.73	19,57,137
102	1605	60.89	28,55,741
103	1606	60.87	28,54,803
104	1701	58.84	27,59,596
105	1702	41.73	19,57,137
106	1703	41.73	19,57,137
107	1704	41.73	19,57,137
108	1705	60.89	28,55,741
109	1706	60.87	28,54,803
110	1801	58.84	27,59,596
111	1802	0.00	-
112	1803	50.97	23,90,493
113	1804	41.73	19,57,137
114	1805	60.89	28,55,741
115	1806	60.87	28,54,803
116	1901	58.84	27,59,596
117	1902	41.73	19,57,137
118	1903	41.73	19,57,137
119	1904	41.73	19,57,137
120	1906	60.87	28,54,803
121	2001	58.84	27,59,596
122	2002	41.73	19,57,137
123	2003	41.73	19,57,137
124	2004	41.73	19,57,137
125	2005	60.89	28,55,741
126	2006	60.87	28,54,803
127	2101	58.84	27,59,596
128	2102	41.73	19,57,137
129	2103	41.73	19,57,137
130	2104	41.73	19,57,137
131	2105	60.89	28,55,741
132	2106	60.87	28,54,803
133	2201	58.84	27,59,596
134	2202	41.73	19,57,137
135	2203	41.73	19,57,137
136	2204	41.73	19,57,137
137	2205	60.89	28,55,741
138	2206	60.87	28,54,803
139	2301	58.84	27,59,596
140	2302	0.00	-
141	2303	50.97	23,90,493
142	2304	41.73	19,57,137
143	2305	60.89	28,55,741
144	2306	60.87	28,54,803
145	2401	58.84	27,59,596
146	2402	41.73	19,57,137
147	2403	41.73	19,57,137
148	2404	41.73	19,57,137



149	2405	60.89	28,55,741
150	2406	60.87	28,54,803
151	2501	58.84	27,59,596
152	2502	41.73	19,57,137
153	2504	41.73	19,57,137
154	2505	60.89	28,55,741
155	2506	60.87	28,54,803
156	Club House	159.73	-
157	Society House	28.91	-
	Sub-Total	7556.39	348071909
	B WING		
1	SHOP1	9.95	6,03,965
2	SHOP2	8.35	5,06,845
3	SHOP3	16.94	10,28,258
4	SHOP4	16.20	9,83,340
5	SHOP5	11.99	7,27,793
6	SHOP6	9.95	6,03,965
7	SHOP7	9.95	6,03,965
8	SHOP8	9.67	5,86,969
9	SHOP9	12.44	7,55,108
10	SHOP10	12.44	7,55,108
11	SHOP11	9.67	5,86,969
12	SHOP12	9.95	6,03,965
13	SHOP13	12.44	7,55,108
14	SHOP14	10.01	6,07,607
15	SHOP15	9.95	6,03,965
16	101	30.44	14,27,636
17	102	30.44	14,27,636
18	103	30.44	14,27,636
19	104	30.44	14,27,636
20	105	30.44	14,27,636
21	106	30.44	14,27,636
22	107	29.92	14,03,248
23	108	28.22	13,23,518
24	109	24.81	11,63,589
25	201	29.92	14,03,248
26	202	29.92	14,03,248
27	203	29.92	14,03,248
28	204	29.92	14,03,248
29	205	29.92	14,03,248
30	206	29.92	14,03,248
31	207	29.92	14,03,248
32	208	28.22	13,23,518
33	209	24.82	11,64,058
34	301	29.92	14,03,248
35	302	29.92	14,03,248
36	303	29.92	14,03,248
37	304	29.92	14,03,248
38	305	29.92	14,03,248
39	306	29.92	14,03,248
40	307	29.92	14,03,248
41	308	28.22	13,23,518
42	309	24.82	11,64,058
43	401	29.92	14,03,248
44	402	29.92	14,03,248
45	403	29.92	14,03,248
46	404	29.92	14,03,248
47	405	29.92	14,03,248
48	406	29.92	14,03,248



49	407	29.92	14,03,248
50	408	23.21	10,88,549
51	409	24.82	11,64,058
52	501	29.92	14,03,248
53	502	29.92	14,03,248
54	503	29.92	14,03,248
55	504	29.92	14,03,248
56	505	29.92	14,03,248
57	506	29.92	14,03,248
58	507	29.92	14,03,248
59	508	23.01	10,79,169
60	509	24.4	11,44,360
61	601	29.92	14,03,248
62	602	29.92	14,03,248
63	603	29.92	14,03,248
64	604	29.92	14,03,248
65	605	29.92	14,03,248
66	606	29.92	14,03,248
67	607	29.92	14,03,248
68	608	23.01	10,79,169
69	609	24.4	11,44,360
70	701	29.92	14,03,248
71	702	29.92	14,03,248
72	703	29.92	14,03,248
73	704	29.92	14,03,248
74	705	29.92	14,03,248
75	706	29.92	14,03,248
76	707	29.92	14,03,248
77	708	23.01	10,79,169
78	709	24.4	11,44,360
	Sub-Total	1988.47	95603863
TOTAL		**9544.86**	**44,36,75,772**

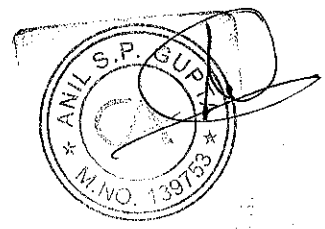


Table D

Comparision Between Balance Cost & Receivables

Sr.No	Particulars	Amount
1	Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred)	49,23,48,032.07
2	Balance amount of receivables from sold apartments as per Table C of this certificate (as certified by Chartered Accountant as verified from the records and books of Accounts)	2,30,42,458
3	(i) Balance Unsold area (to be certified by Management and to be verified by CA from the records and books of accounts)	9544.86
	(ii) Estimated amount of sales proceeds in respect of unsold apartments (calculated as per ASR multiplied to unsold area as on the date of certificate, to be calculated and certified by CA) as per Table C to this certificate	44,36,75,772
4	Estimated receivables of ongoing project. Sum of 2 + 3(ii)	46,67,18,230
5	(To Be filled for ongoing projects only) Amount to be deposited in Designated Account – 70% or 100% 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	100%

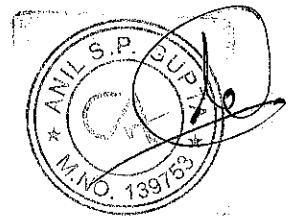


Table E

Designated Bank Account Details

Account NO : 57500001614782
Bank & Branch Name : HDFC BANK , KALYAN EAST
IFSC Code : HDFC0005404

Sr.No	Particulars	Designated Bank Account Details		
		Actual Amount till Date (From start of bank account to till date)		
1	Opening Balance	-		
2	Deposits	74,02,471.80		
3	Withdrawals	74,02,471.80		
4	Closing Balance	-		

I hereby certify that required proportion of money, as specified in the act, collected from allottees of the project unit as indicated in Table C has been deposited in Designated RERA Bank account.

I hereby certify that (Name of Promoter) has utilised the required proportion of money, as specified in the act, collected from allottees for this project only for land and construction of this project.

Table F

Means of Finance

Sr.No	Particulars	Estimated* (At time of registration) (in rs) (proposed and indicative)	Proposed / Estimated (As on the date of the certificates (In Rs)	Actual (As on the date of certificate) (in rs)
1	Own funds	21,47,45,000	21,47,45,000	40,66,504
2	Total Borrowed Funds (secured) Drawdown availed till date	0	0	67044915
3	Total Borrowed Funds (Unsecured) Drawdwon availed till date	0	0	0
4	Customer Receipts used for project	45,91,72,939	45,91,72,939	49,95,187
5	Total Funds for Project	67,39,17,939	67,39,17,939	7,52,60,445
6	Total Estimated Cost (As per Table A)	59,47,45,000	59,47,45,000	7,52,60,445

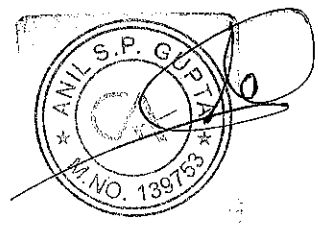


Table G	
Any Comments /Observations of CA	
Sr.no	Particulars
1	
2	
3	
4	
5	

Yours Faithfully

(Membership Number: 139753)
UDIN NO.:25139753BMIKPL3175
Name: CA ANIL GUPTA

Agreed and accepted by

Signature of Promoter
YASH REALTY
Partner
Shri Yashwant Yadav
Date: 11/10/2025