

M/s. Ranjeet Mishra & Company**Chartered Accountant**Add: - A4, Classic Surya Apartment, Ringna T Point, Takli Sim
Near Rachna Ring Road Metro Station, Nagpur-440036

Regd : 54, Vaishali Nagar, MIDC, Nagpur-440016

© 9730135310

8766548007(Office)

E:caranjeetmishra@gmail.com

Office: caranjeet@gmail.com

**FORM B
CHARTERED ACCOUNTANT'S CERTIFICATE**To,
Mr. Atul Manoharrao Yamsanwar
Plot No. 33, "Manchar" Khare Town,
Dharanipeth, Nagpur-440 010

Subject: Certificate of Financial Progress of Work of "A-ONE RESIDENCY" for Quarter ended on 31/03/2022 having MahaRERA Registration Number PS0500008894 being developed by "Mr. Atul Manoharrao Yamsanwar"

Sir,

This certificate is being issued for RERA compliance for the "A-ONE RESIDENCY" having MahaRERA Registration Number PS0500008894 being developed by Mr. Atul Manoharrao Yamsanwar situated on "Kh. No. 98/1, Mouza-Dongargan, Nagpur (Gram), Dist. Nagpur," 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 the Project (At the time of registration of Project)

Sr No	Particulars	Amount	Amount	Amount
		(Rs.)	(Rs.)	(Rs.)
		Estimated	Estimated	Estimated
(1)	(2)	Completed Block	On Going Block	Total
1 (i)	Land Cost :			
(a)	Value of land as ascertained from the Annual Statement of Rate (ASR)	34,89,270.00	17,44,675.00	52,33,945.00
(b)	Estimated Amount of Premium payable to obtain development rights, FSI, additional FSI, fungible area, and any other incentive/concession in deficiency under DCR from Local Authority or State Government/UT Administration or any Statutory Authority	1,16,40,225.00	58,20,112.00	1,74,60,337.00
(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 stamp duty, transfer charges, registration fees etc. ; and	5,17,525.00	2,68,762.00	8,06,287.00
(e)	Estimated Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by public authorities			
(f)	Under Rehabilitation scheme:			
(g)	Estimated construction cost of rehab building including site development and infrastructure for the same as certified by Engineer.			
(h)	Estimated 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, amount payable to slum dwellers, tenants, apartment owners or appropriate authority or government or concessionaire which are not refundable and so on.			
(ie)	Estimated Cost ASR linked premium, fees charges and security deposits or maintenance deposit, or any amount whatsoever payable to any authorities towards and in project rehabilitation.			
(iv)	Any other cost including interest estimated on the borrowing done specifically for constructions of rehabilitation component			
	Sub-Total of Land Cost	1,56,67,020.00	78,33,509.00	2,35,00,529.00
2 (i)	Development Cost/ Cost of Construction of Building			
(a)	Estimated Cost of Construction as certified by Engineer	14,00,00,000.00	7,50,00,000.00	21,50,00,000.00
(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.	1,13,00,000.00	62,00,000.00	1,75,00,000.00
(d)	Estimated Tax, cost, fees, charges, premiums interest etc. payable to any Statutory Authority			
(e)	Interest payable to financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction			
	Sub-total of Development Cost	15,13,00,000.00	8,12,00,000.00	23,25,00,000.00
	Total Cost of the Project (Estimated)	16,69,67,020.00	8,90,33,509.00	25,60,00,529.00



Table B- Actual Cost Incurred on the Project (as on the Date of Certificate)

Sr No	Particulars	Completed Block	On Going Block	Total
(1)	(2)	(3)		
1	Land Cost :			
(a)	Value of land as ascertained from the Annual Statement of Rate (ASR)	34,89,270.00	17,44,615.00	52,33,905.00
(b)	Incurred Expenditure on Premium to obtain development rights, FSI, additional FSI, fungible area, and any other incentive/concession in deficiency under DCR from Local Authority or State Government/UT Administration or any Statutory Authority	1,16,40,325.00	58,29,112.00	1,74,69,437.00
(c)	Incurred Expenditure on Acquisition cost of TDR (if any)			
(d)	Amount Paid to State Government/UT Administration or competent authority or any other statutory authority of the State or Central Government, towards stamp duty, transfer charges, registration fees etc. ; and	5,37,525.00	2,58,762.00	8,06,287.00
(e)	Land Premium paid as per annual statement of rates (ASR) for redevelopment of land owned by public authorities			
(f)	Under rehabilitation scheme:			
(i)	Expenditure Cost of Construction of rehabilitation building Minimum of (a) and (b) to be considered			
(ii)	Incurred Expenditure for construction of rehab building including site development and infrastructure for the same as certified by Engineer			
(iii)	Incurred Expenditure for construction of rehab building as per the books of accounts as verified by the CA.			
(iv)	Incurred Expenditure 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, amount payable to slum dwellers, tenants, apartment owners or appropriate authority or government or concessionaire which are not refundable and so on.			
(v)	Incurred Expenditure toward ASR linked premium, fees charged and security deposits or maintenance deposit, or any amount whatsoever payable to any authorities towards and in project rehabilitation.			
(vi)	Any other cost including interest incurred on the borrowing done specifically for constructions of rehabilitation component			
	Sub-Total of Land Cost	1,56,67,020.00	78,33,509.00	2,35,00,529.00
2	Development Cost/ Cost of Construction of Building			
(a)	Expenditure Cost of Construction Minimum of (a) and (b) to be considered			
(i)	Construction Cost incurred including site development and infrastructure for the same as certified by the engineer			
(ii)	Actual Cost of Construction incurred as per books of accounts as verified by CA.	14,00,00,000.00	9,38,24,139.00	23,38,24,139.00
(iii)	Cost incurred on additional times not included as per the books of accounts as verified by CA.			
(iv)	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.	1,13,00,000.00	0.00	1,13,00,000.00
(v)	Incurred Expenditure towards Taxes, cmts, fees, charges, premiums interest etc. payable to any Statutory Authority			
(vi)	Interest Expenditure towards interest to financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction			
	Sub-Total of Development Cost	15,13,00,000.00	9,38,24,139.00	24,51,24,139.00
3	Total Cost of the Project (Actual incurred as on date of certificate)	15,89,67,020.00	10,16,57,648.00	26,06,24,668.00
4	Estimated Cost (Table A)			
5	Amount which can be withdrawn from the Designated Account	100%	114.18%	
6	Less Amount Withdrawn till date of this certificate from the Designated Account	N.A.	10,16,57,648.00	10,16,57,648.00
7	Net Amount which can be withdrawn from the Designated Bank Account under this	N.A.	78,46,606.46	78,46,606.46
			9,38,11,041.54	9,38,11,041.54

Date: 05/06/2023

Place: Nagpur

Agreed and accepted by:

Signature of Promoter

ATUL M. YAMSANWAR

Name:

Date: 05/06/2023

Proprietor

For M/s. Ranjeet Mishra & Company
Chartered Accountant

Proprietor
Mem No: 150503
FRN 155145W
UBIN: 23150503BGWRC6998
Date: 05/06/2023

Table C
Statement for calculation of Receivables from the Sales of the Real Estate Project

Sold Inventory

Unit Residency (Completed block A)					
Sr.No.	Flat No.	Carpet Area (Sq.Mtrs.)	Unit Consideration as	Received Amount	Balance Receivable
1	TA - 101	45.400	13,50,000	14,12,500	-62,500
2	TA - 102	50.300	16,00,000	16,00,000	0
3	TA - 103	50.300	16,00,000	16,00,000	0
4	TA - 104	45.400	14,00,000	14,00,000	0
5	TA - 105	35.900	20,00,000	20,00,000	0
6	TA - 106	35.900			0
7	TA - 107	45.400			0
8	TA - 108	50.300	13,50,000	13,50,000	0
9	TA - 109	50.300	18,87,500	18,87,500	0
10	TA - 110	45.400	13,50,000	13,50,000	0
11	TA - 111	35.900	18,87,500	18,87,500	0
12	TA - 112	35.900			0
13	TA - 202	50.300			0
14	TA - 203	50.300	18,87,500	18,87,500	0
15	TA - 204	45.400	15,00,000	15,00,000	0
16	TA - 205	35.900	18,87,500	18,87,500	0
17	TA - 206	35.900			0
18	TA - 207	45.400			0
19	TA - 208	50.300	18,87,500	18,87,500	0
20	TA - 209	50.300	18,87,500	18,87,500	0
21	TA - 210	45.400	18,87,500	18,87,500	0
22	TA - 211	35.900	19,00,000	19,00,000	0
23	TA - 212	35.900			0
24	TA - 301	45.400			0
25	TA - 302	50.300	18,87,500	18,87,500	0
26	TA - 304	45.400	18,87,500	18,87,500	0
27	TA - 307	45.400	18,87,500	18,87,500	0
28	TA - 308	50.300	18,87,500	18,87,500	0
29	TA - 309	50.300	18,87,500	18,87,500	0
30	TA - 310	45.400	19,75,000	19,75,000	0
31	TA - 311	35.900	15,00,000	15,00,000	0
32	TA - 312	35.900	13,50,000	13,50,000	0
33	TA - 401	45.400	13,50,000	13,50,000	0
34	TA - 402	50.300	18,87,500	18,87,500	0
35	TA - 403	50.300	18,87,500	18,87,500	0
36	TA - 404	45.400	18,87,500	18,87,500	0
37	TA - 405	35.900	15,00,000	15,00,000	0
38	TA - 406	35.900	21,00,000	21,00,000	0
39	TA - 407	45.400			0
40	TA - 408	50.300			0
41	TA - 409	50.300	18,87,500	18,87,500	0
42	TA - 410	50.300	19,75,000	19,75,000	0
43	TA - 411	45.400	19,37,500	19,37,500	0
44	TA - 412	35.900	19,00,000	19,00,000	0
45	TA - 502	35.900			0
46	TA - 503	50.300			0
47	TA - 504	50.300	13,77,000	13,77,000	0
48	TA - 507	45.400	18,87,500	18,87,500	0
49	TA - 508	45.400	18,87,500	18,87,500	0
50	TA - 509	50.300	18,87,500	18,87,500	0
51	TA - 602	50.300	18,87,500	18,87,500	0
52	TA - 603	50.300	21,00,000	21,00,000	0
53	TA - 604	50.300	18,87,500	18,87,500	0
54	TA - 607	45.400	18,87,500	18,87,500	0
55	TA - 608	45.400	14,00,000	14,00,000	0
56	TA - 609	50.300	19,11,000	19,11,000	0
57	TA - 610	50.300	18,87,500	18,87,500	0
58	TA - 611	45.400	15,00,000	15,00,000	0
59	TA - 612	35.900	21,00,000	21,00,000	0
60	TA - 701	45.400			0
61	TA - 703	45.400			0
62	TA - 704	50.300	18,87,500	18,87,500	0
63	TA - 705	45.400	18,87,500	18,87,500	0
64	TA - 706	35.900	26,90,000	26,90,000	0
65	TA - 707	35.900			0
66	TA - 708	45.400			0
67	TA - 709	50.300	15,00,000	15,00,000	0
68	TA - 710	50.300	15,00,000	15,00,000	0
69	TA - 711	45.400	18,87,500	18,87,500	0
70	TB - 101	45.400	18,87,500	18,87,500	0
71	TB - 102	50.300	18,87,500	18,87,500	0
	TB - 103	50.300	18,87,500	18,87,500	0

Unsold Inventory

[illegible]

A-One Residency (Ongoing Block B)

A-One Residency (Ingoing Block B)					
1	TC - 104	47,200	16,50,000	10,00,000	6,50,000
2	TC - 204	47,200	19,50,000	17,66,750	1,83,250
3	TC - 205	47,200	19,00,000	18,10,000	90,000
4	TC - 206	53,750	19,00,000	15,10,000	3,90,000
5	TC - 303	53,750	19,00,000	19,10,000	-10,000
6	TC - 304	47,200	19,00,000	14,60,000	4,40,000
7	TC - 305	47,200	19,00,000	16,09,500	2,90,500
8	TC - 306	53,750	19,00,000	13,99,000	5,01,000
9	TC - 403	53,750	18,00,000	17,10,000	90,000
10	TC - 404	47,200	19,00,000	20,53,500	-1,53,500
11	TC - 406	53,750	16,50,000.00	3,00,000.00	13,50,000
12	TC - 503	53,750	19,00,000.00	19,06,500.00	-6,500
13	TC - 504	47,200	19,00,000	16,76,500	2,23,500
14	TC - 505	47,200	16,50,000	6,80,000	9,70,000
15	TC - 506	53,750	20,00,000	14,86,500	5,13,500
16	TC - 603	53,750	22,50,000	19,53,750	2,96,250
17	TC - 604	47,200	19,00,000	13,72,500	5,27,500
18	TC - 605	47,200	19,00,000	18,60,000	40,000
19	TC - 606	53,750	19,00,000	19,00,000	0
20	TCSG - 04	21,550	15,00,000	15,00,000	0
21	TCSG - 01	22,350	7,00,000	7,00,000	0
22	TCSG - 02	22,350	9,00,000	9,00,000	0
23	TCSG - 03	22,950	13,00,000	6,41,064	6,58,936
24	TCSG - 05	32,550	10,00,000	7,00,000	3,00,000
25	TCSG - 06	28,950	11,00,000	10,50,000	50,000
26	TCSG - 09	23,200	9,50,000	6,00,000	3,50,000
27	TCSG - 10	23,200	9,50,000	6,00,000	3,50,000
28	TCSG - 11	23,200	9,50,000	6,00,000	3,50,000
	Total -	1,176,050	4,51,00,000	3,66,55,564	84,44,436

A-One Residency (Ongoing Block B)

Table 1: Summary of Charges (Grouping Block B)			
1	TCSG - 07	23,200	6,49,600
2	TCSG - 08	23,200	6,49,600
3	TCSG - 12	23,200	6,49,600
4	TC - Office	45,800	12,82,400
5	TCSF - 01	22,350	6,25,800
6	TCSF - 02	22,350	6,25,800
7	TCSF - 03	22,950	6,42,600
8	TCSF - 04	21,550	6,03,400
9	TCSF - 05	32,550	9,11,400
10	TCSF - 06	28,950	8,10,600
11	TCSF - 07	23,200	6,49,600
12	TCSF - 08	28,950	8,10,600
13	TCSF - 09	23,200	6,49,600
14	TCSF - 10	23,200	6,49,600
15	TCSF - 11	23,200	6,49,600
16	TC - 101	47,200	8,73,200
17	TC - 102	53,750	9,94,375
18	TC - 103	53,750	9,94,375
19	TC - 201	47,200	8,73,200
20	TC - 202	53,750	9,94,375
21	TC - 203	53,750	9,94,375
22	TC - 207	53,750	9,94,375
23	TC - 208	47,200	8,73,200
24	TC - 301	47,200	8,73,200
25	TC - 302	53,750	9,94,375
26	TC - 307	53,750	9,94,375
27	TC - 308	47,200	8,73,200
28	TC - 401	47,200	8,73,200
29	TC - 402	53,750	9,94,375
30	TC - 405	47,200	8,73,200
31	TC - 407	53,750	9,94,375
32	TC - 408	47,200	8,73,200
33	TC - 501	47,200	8,73,200
34	TC - 502	53,750	9,94,375
35	TC - 507	53,750	9,94,375
36	TC - 508	47,200	8,73,200
37	TC - 601	47,200	8,73,200
38	TC - 602	53,750	9,94,375
39	TC - 607	53,750	9,94,375
40	TC - 608	47,200	8,73,200
	Total -	1,653,000	3,42,65,075

Date: 05/06/2023

Place: Nether

Agreed and accepted by:

Signature of Promoter

ATUL M. YAMSANWAR

Marriage

Date: 05/06/2020

Proprietor

For M/s. Ranjeet Mishra & Company

Chartered Accountant

Proprietor

Mem No: 150503

FRN 155145W

UDIN: 231505038GWRCB6998

Date: 05/05/2023



Table D
Comparison between Balance Cost and Receivables

S No	Particulars	Completed Block	On Going Block	Total
(1)	(2)		(3)	
1	Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost Incurred)	-	-	-
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)	-	84,44,436.00	84,44,436.00
3	(i) Balance Unsold Area (to be certified by Management and to be verified by CA from the records and books of accounts), (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,	-	1,653.00	1,653.00
4	Estimated receivables of ongoing project. [Sum of 2 + 3(ii)]	-	3,42,65,075.00	3,42,65,075.00
5	(To Be Filled for Ongoing Projects only) Amount to be deposited in Designated Account- 70 % or 100 %	NA	4,27,09,511.00	4,27,09,511.00
	If 4 is greater than 1, then 70 % of the balance receivables of ongoing project will be deposited in designated Account	NA	2,98,96,657.70	2,98,96,657.70
	If 4 is lesser than 1, then 100 % of the balance receivables of ongoing project will be deposited in designated Account	NA		

Table E
Designated Bank Account Details

S No	Particulars	Designated Bank Account Details Shikshak Sahakari Bank Account No. 11719 Actual Amount till Date (From Start of bank account to 31-03-2022)
1	Opening Balance	31,701.39
2	Deposits	797.00
3	Withdrawals	0.00
4	Closing Balance	32,498.39

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, **subject to our observation in Table G**

I hereby certify that Mr.Atul Manoharrao Yamsanwar has utilized the required proportion of money, as specified in the act, collected from allottees for this project only for land and construction of this project, **subject to our observation in Table G**

Date:05/06/2023

Place: Nagpur

Agreed and accepted by:

Signature of Promoter

ATUL M. YAMSANWAR

Name:

Date: 05/06/2023

Proprietor

For M/s. Ranjeet Mishra & Company
Chartered Accountant

Proprietor
Mem No: 150503
FRN 155145W
UDIN: 23150503BGWRCB6998
Date: 05/06/2023



Table F
Means of Finance

S No	Particulars	Completed Block			Ongoing Block		
		Estimated (At time of Registration) in Rs.) (proposed and Indicative	Proposed/ Estimated (As on 31/03/2022) (in Rs.)	Actual (As on 31/03/2022) (in Rs.)	Estimated (At time of Registration) in Rs.) (proposed and Indicative	Proposed/ Estimated (As on 31/03/2022) (in Rs.)	Actual (As on 31/03/2022) (in Rs.)
1	Own Funds	-	-	-	1,26,54,259.00	1,26,54,259.00	6,50,02,084.00
2	Total Borrowed Funds (Secured) -	-	-	-	-	-	-
3	Drawdown availed (till date)	-	-	-	-	-	-
4	Total Borrowed Funds (Unsecured) -	-	-	-	-	-	-
5	Drawdown availed (till date)	-	-	-	-	-	-
6	Customer Receipts used for Project	16,69,67,020.00	16,69,67,020.00	16,69,67,020.00	7,63,79,250.00	7,63,79,250.00	3,66,55,564.00
7	Total Funds for Project	16,69,67,020.00	16,69,67,020.00	16,69,67,020.00	8,90,33,509.00	8,90,33,509.00	10,16,57,648.00
8	Total Estimated Cost (As Per Table A)	16,69,67,020.00	16,69,67,020.00	16,69,67,020.00	8,90,33,509.00	8,90,33,509.00	10,16,57,648.00

Table G
Any Comments/Observation of CA

1	Total Amount collected from allottees during financial year 2021-22 as per books of account for "Ongoing Block" of project was Rs 18,11,000 & for "Completed Block" of project it was Rs. Nil. Total amount of Rs 18,11,000 was collected from "Ongoing Block" during financial year 2021-22. But from this collected amount "No Amount" was deposited in designated bank account during financial year 2021-22.
2	Total Cost of the Project for "Ongoing Block" actual incurred till 31/03/2022 is Rs. 10,16,57,648. During the Financial Year 2021-22 Project Cost incurred for "Ongoing Block" of Project as per books of accounts is Rs. 5,78,844 & all this amount was incurred from bank account other than designated bank account by Promoter
3	Land cost mentioned in point 10(i)(a) i.e. Value of Land as ascertained from the Annual Statement of Rate (ASR) is taken as "Actual Value of Land Cost incurred & same is brought forward from Certificate issued in Form 3 by Chartered Accountant for the quarter ended on 31st March 2018 bearing dated 15/05/2018. We have considered actual cost incurred for acquisition of land as this project was registered as ONGOING project when RERA Act came into existence

Date: 05/06/2023

Place: Nagpur

Agreed and accepted by:

Signature of Promoter

ATUL M. YAMSANWAR

Name:

Date: 05/06/2023

[Signature]
Promoter

For M. Ranjeet Mishra & Company
Chartered Accountant

Member

Mem No: 150503

UDN 155145W

UDN: 23150503BGRWC0098

Date: 05/06/2023

