

M/s. Ranjeet Mishra & Company

Chartered Accountant

9730135310
8766548007(Office)

Add: - A4, Classic Surya Apartment, Hingna T Point, Takli Sim
Near Rachna Ring Road Metro Station, Nagpur-440036

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

caranjeetmishra@gmail.com
Office.caranjeet@gmail.com

Date:02-01-2024

FORM 3

CHARTERED ACCOUNTANT'S CERTIFICATE For the period ended on 31st December 2023

To,
Mr.ATUL MANOHAR YAMSANWAR
Dharampeth Tower, W.H.C.Road,
Nagpur -440 010

Subject: Certificate of Financial Progress of Work of "BRITAIN EMPIRE " having MahaRERA Registration Number P50500020960 being developed by "Mr.ATUL MANOHAR YAMSANWAR."

Sir,

This certificate is being issued for RERA compliance for the "BRITAIN EMPIRE " having MahaRERA Registration Number P50500020960 being developed by Mr.ATUL MANOHAR YAMSANWAR situated on Kh.No.168 & 169 Mouza - Kotewada, Kh.No.21 Mouza-Wagdhara, Tah.Nagpur (Rural), 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	Estimated Cost (At the time of Registration of Project)
(1)	(2)	(3)
1 (i)	Land Cost :	
	(a) Value of land as ascertained from the Annual Statement of Rate (ASR)	1,37,86,940.00
	(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	-
	(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	8,72,920.00
	(e) Estimated Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by public authorities	-
	(f) Under Rehabilitation scheme:	
	(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 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.	-
	(iii) 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	1,46,59,860.00



	(ii)	Development Cost/ Cost of Construction of Building		
	(a)	Estimated Cost of Construction as certified by Engineer		13,75,00,000.00
	(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.		-
	(d)	Estimated Taxes, cess, 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				13,75,00,000.00
Total Cost of the Project (Estimated)				15,21,59,860.00

Table B- Actual Cost Incurred on the Project (As on 31st December 2023)

Sr No (1)	Particulars (2)		Amount (Rs.) Incurred (3)
1	Land Cost :		
(a)	Value of land as ascertained from the Annual Statement of Rate (ASR)		1,37,86,940.00
(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		
(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		8,72,920.00
(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		
(a)	Incurred Expenditure for construction of rehab building including site development and infrastructure for the same as certified by Engineer.		0
(b)	Incurred Expenditure for construction of rehab building as per the books of accounts as verified by the CA.		0
(ii)	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.		-
(iii)	Incurred Expenditure toward 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 incurred on the borrowing done specifically for constructions of rehabilitation component		-
	Sub-Total of Land Cost		1,46,59,860.00



2	Development Cost/ Cost of Construction of Building		
	(i)	Eexpenditure Cost of Construction Minimum of (a) and (b) to be considered	
	(a)	Construction Cost incurred including site development and infrastructure for the same as certified by the engineer	
	(b)	Actual Cost of Construction incurred as per books of accounts as verified by CA.	7,34,94,188.00
	(ii)	Cost incurred on additional itmes not included as per the books of accounts as verified by CA.	-
	(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.	-
	(iv)	Incurred Expenditure towards Taxes, cess, fees, charges, premiums interest etc. payable to any Statutory Authority	-
	(v)	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		7,34,94,188.00
3	Total Cost of the Project (Actual incurred as on 31-12-2023)		8,81,54,048.00
4	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost (Table A)		58%
5	Amount which can be withdrawn from the Designated Account		8,81,54,048.00
6	Less Amount Withdrawn till 31-12-2023 from the Designated Account		19,13,41,205.00
7	Net Amount which can be withdrawn from the Designated Bank Account under this certificate		-10,31,87,157.00

Date: 02/01/2024

Place: Nagpur

Agreed and accepted by:

Signature of Promoter

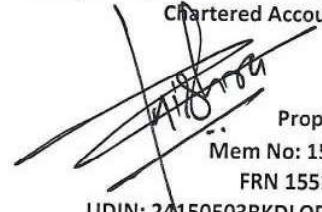
ATUL M. YAMSANWAR



Name: Proprietor

Date: 02/01/2024

For M/s. Ranjeet Mishra & Company
Chartered Accountant



Proprietor

Mem No: 150503

FRN 155145W

UDIN: 24150503BKDL0D1141

Date 02-01-2024



Table C
Statement for calculation of Receivables from the Sales of the Real Estate Project For Period Ended 31-12-2023

Sold Inventory						Unsold Inventory			
Sr.N o.	Plot No.	Area (Sq.Mtrs.)	Unit Consideration as per Agreement/Letter of Allotment	Received Amount	Balance Receivable	Sr.No.	Plot No.	Area (Sq.Mtrs.)	Unit Consideration as per Ready Reckoner Rate (ASR)
1	001	912.92	1,29,00,000.00	1,29,00,000.00	0.00	1	012	479.94	25,58,080.00
2	002	809.85	67,84,000.00	67,84,000.00	0.00	2	014	207.34	11,05,122.00
3	003	685.05	96,54,000.00	96,54,000.00	0.00	Total-		687.28	36,63,202.00
4	004	821.81	2,65,50,000.00	1,04,00,001.00	1,61,49,999.00				
5	005	207.00							
6	006	207.00							
7	007	207.00							
8	008	207.00							
9	009	207.00							
10	010	207.00							
11	011	433.38	31,73,634.00	31,73,634.00	0.00				
12	013	207.34							
13	015	207.34	33,03,079.00	33,03,079.00	0.00				
14	016	207.34	20,00,000.00	20,00,000.00	0.00				
15	017	207.34	28,56,714.00	28,56,714.00	0.00				
16	018	207.34	11,61,000.00	11,61,000.00	0.00				
17	019	207.34	21,76,013.00	21,76,013.00	0.00				
18	020	209.10	23,80,000.00	23,80,000.00	0.00				
19	021	139.48	16,66,000.00	16,66,000.00	0.00				
20	022	109.60	15,10,060.00	15,10,060.00	0.00				
21	023	109.60	15,10,060.00	15,10,060.00	0.00				
22	024	109.60	15,92,641.00	15,92,641.00	0.00				
23	025	109.60	9,64,456.00	9,64,456.00	0.00				
24	026	109.60	9,64,456.00	9,64,456.00	0.00				
25	027	109.60	16,51,628.00	16,51,628.00	0.00				
26	028	131.20	16,94,688.00	16,94,688.00	0.00				
27	029	131.20	12,70,800.00	12,70,800.00	0.00				
28	030	109.60	16,50,000.00	16,50,000.00	0.00				
29	031	109.60	16,50,000.00	16,50,000.00	0.00				
30	032	109.60	17,46,000.00	17,46,000.00	0.00				
31	033	109.60	16,50,000.00	16,50,000.00	0.00				
32	034	109.60	16,50,000.00	16,50,000.00	0.00				
33	035	109.60	13,50,000.00	13,50,000.00	0.00				
34	036	147.20	8,91,000.00	8,91,000.00	0.00				
35	037	139.48	9,00,818.00	9,00,818.00	0.00				
36	038	112.00	7,23,341.00	7,23,341.00	0.00				
37	039	112.00	12,32,000.00	12,32,000.00	0.00				
38	040	112.00							
39	041	112.00	10,00,000.00	10,00,000.00	0.00				
40	042	112.00	17,84,241.00	17,84,241.00	0.00				
41	043	112.00	17,84,241.00	17,84,241.00	0.00				
42	044	112.00	13,52,875.00	13,52,875.00	0.00				
43	045	131.20	15,53,000.00	15,53,000.00	0.00				
44	046	131.20	18,51,446.00	17,15,974.00	1,35,472.00				
45	047	112.00	15,80,502.00	15,80,502.00	0.00				
46	048	112.00	6,17,752.00	6,17,752.00	0.00				
47	049	112.00	27,72,811.00	27,72,811.00	0.00				
48	050	112.00							
49	051	112.00	13,10,455.00	13,10,455.00	0.00				
50	052	112.00	13,76,000.00	13,76,000.00	0.00				
51	053	112.00	13,02,016.00	13,02,016.00	0.00				
52	054	139.48	16,21,469.00	16,21,469.00	0.00				
53	055	139.48	18,33,161.00	18,33,161.00	0.00				
54	056	112.00	6,00,000.00	6,00,000.00	0.00				
55	057	112.00	17,84,244.00	17,84,244.00	0.00				
56	058	112.00	17,84,244.00	17,84,244.00	0.00				
57	059	112.00	6,50,000.00	6,50,000.00	0.00				
58	060	112.00	14,46,684.00	14,46,684.00	0.00				
59	061	112.00	14,47,887.00	14,47,887.00	0.00				
60	062	112.00	31,43,987.00	31,43,987.00	0.00				
61	063	131.20							
62	064	131.20	18,07,360.00	18,07,360.00	0.00				
63	065	112.00	15,80,500.00	15,80,500.00	0.00				
64	066	112.00	11,25,000.00	11,25,000.00	0.00				
65	067	112.00	8,75,000.00	8,75,000.00	0.00				
66	068	112.00	8,00,000.00	8,00,000.00	0.00				
67	069	112.00	7,05,570.00	7,05,570.00	0.00				
68	070	112.00	7,05,570.00	7,05,570.00	0.00				
69	071	112.00	17,84,244.00	17,84,244.00	0.00				
70	072	139.48	18,39,166.00	18,39,166.00	0.00				
71	073	139.48	17,64,100.00	17,64,100.00	0.00				
72	074	112.00	14,86,468.00	14,86,468.00	0.00				
73	075	112.00	12,05,570.00	12,05,570.00	0.00				
74	076	112.00	17,84,244.00	17,84,244.00	0.00				
75	077	112.00	17,84,244.00	17,84,244.00	0.00				
76	078	112.00	16,27,520.00	16,27,520.00	0.00				
77	079	112.00	16,27,520.00	16,27,520.00	0.00				
78	080	112.00	10,37,000.00	10,37,000.00	0.00				



79	081	131.20	16,01,473.00	16,01,473.00	0.00
80	082	131.20	18,07,667.00	18,07,667.00	0.00
81	083	112.00	15,65,500.00	15,65,500.00	0.00
82	084	112.00	14,77,231.00	14,77,231.00	0.00
83	085	112.00	12,65,849.00	12,65,849.00	0.00
84	086	112.00	15,06,963.00	15,06,963.00	0.00
85	087	112.00	13,00,000.00	13,00,000.00	0.00
86	088	112.00	6,25,000.00	6,25,000.00	0.00
87	089	112.00	7,75,000.00	7,75,000.00	0.00
88	090	139.48	8,00,000.00	8,00,000.00	0.00
89	091	112.00	6,50,000.00	6,50,000.00	0.00
90	092	112.00	15,00,000.00	15,00,000.00	0.00
91	093	112.00	16,00,000.00	16,00,000.00	0.00
92	094	112.00	16,00,000.00	16,00,000.00	0.00
93	095	112.00	17,50,000.00	17,50,000.00	0.00
94	096	112.00	15,00,000.00	15,00,000.00	0.00
95	097	112.00	18,07,667.00	17,92,748.00	14,919.00
96	098	131.20	15,43,129.00	15,43,129.00	0.00
97	099	131.20	18,51,441.00	18,51,441.00	0.00
98	100	112.00	16,86,592.00	16,86,592.00	0.00
99	101	112.00	16,86,592.00	16,86,592.00	0.00
100	102	112.00	12,53,795.00	12,53,795.00	0.00
101	103	112.00	8,44,000.00	8,44,000.00	0.00
102	104	112.00	20,00,000.00	20,00,000.00	0.00
103	105	112.00	9,50,000.00	9,50,000.00	0.00
104	106	112.00	7,43,428.00	7,43,428.00	0.00
105	107	112.00	19,21,741.00	19,21,741.00	0.00
106	108	112.00	15,92,555.00	15,92,555.00	0.00
107	109	112.00	32,53,500.00	32,53,500.00	0.00
108	110	112.00	17,11,907.00	17,11,907.00	0.00
109	111	112.00	17,11,907.00	17,11,907.00	0.00
110	112	112.00	15,78,091.00	15,78,091.00	0.00
111	113	112.00	15,78,091.00	15,78,091.00	0.00
112	114	112.00	14,19,216.00	14,19,216.00	0.00
113	115	131.20	20,90,115.00	20,90,115.00	0.00
114	116	112.00	17,84,244.00	17,84,244.00	0.00
115	117	112.00	10,11,596.00	10,11,596.00	0.00
116	118	112.00	16,08,228.00	16,08,228.00	0.00
117	119	112.00	17,84,244.00	17,84,244.00	0.00
118	120	112.00	7,61,000.00	7,61,000.00	0.00
119	121	112.00	7,61,000.00	7,61,000.00	0.00
120	122	112.00	8,00,000.00	8,00,000.00	0.00
121	123	139.48	18,03,052.00	18,03,052.00	0.00
122	124	142.28	18,37,802.00	18,37,802.00	0.00
123	125	100.50	12,50,000.00	12,50,000.00	0.00
124	126	100.50	12,50,000.00	12,50,000.00	0.00
125	127	100.50	11,60,000.00	11,60,000.00	0.00
126	128	100.50	11,60,000.00	11,60,000.00	0.00
127	129	100.50	11,60,000.00	11,60,000.00	0.00
128	130	100.50	16,01,034.00	16,01,034.00	0.00
129	131	127.50	20,31,167.00	20,31,167.00	0.00
130	132	198.02	25,50,000.00	25,50,000.00	0.00
131	133	198.02	25,50,000.00	25,50,000.00	0.00
132	134	198.02	25,50,000.00	25,50,000.00	0.00
133	135	198.02	28,00,000.00	28,00,000.00	0.00
134	136	198.02	18,00,000.00	13,82,500.00	4,17,500.00
135	137	198.02	16,00,000.00	13,82,500.00	2,17,500.00
136	138	160.00	25,48,915.00	25,48,915.00	0.00
137	139	160.00	8,55,343.00	8,51,000.00	4,343.00
138	140	160.00	25,00,000.00	25,00,000.00	0.00
139	141	161.00	25,64,846.00	25,64,846.00	0.00
140	142	509.97	71,36,112.00	71,36,112.00	0.00
141	143	603.13	69,52,932.00	69,52,932.00	0.00
142	144	724.01	72,00,000.00	72,00,000.00	0.00
143	145	768.68	88,70,000.00	88,70,000.00	0.00
144	146	744.93	94,13,637.00	90,01,867.00	4,11,770.00
145	147				
146	148				
147	149				
148	150				
149	151				
150	152				
151	153				
152	154				
153	155				
154	156				
155	157				
156	158				
157	159				
158	160				
159	161				
160	162				
161	163				
162	164				
163	165				
164	166				
165	167				
166	168				
167	169				
168	170				
169	171				
170	172				
171	173				
172	174				
173	175				
174	176				
175	177				
176	178				
177	179				
178	180				
179	181				
180	182				
181	183				
182	184				
183	185				
184	186				
185	187				
186	188				
187	189				
188	190				
189	191				
190	192				
191	193				
192	194				
193	195				
194	196				
195	197				
196	198				
197	199				
198	200				
199	201				
200	202				
201	203				
202	204				
203	205				
204	206				
205	207				
206	208				
207	209				
208	210				
209	211				
210	212				
211	213				
212	214				
213	215				
214	216				
215	217				
216	218				
217	219				
218	220				
219	221				
220	222				
221	223				
222	224				
223	225				
224	226				
225	227				
226	228				
227	229				
228	230				
229	231				
230	232				
231	233				
232	234				
233	235				
234	236				
235	237				
236	238				
237	239				
238	240				
239	241				
240	242				
241	243				
242	244				
243	245				
244	246				
245	247				
246	248				
247	249				
248	250				
249	251				
250	252				
251	253				
252	254				
253	255				
254	256				
255	257				
256	258				
257	259				
258	260				
259	261				
260	262				
261	263				
262	264				
263	265				
264	266				
265	267				
266	268				
267	269				
268	270				
269	271				
270	272				
271	273				
272	274				
273	275				
274	276				
275	277				
276	278				
277	279				
278	280				
279	281				
280	282				
281	283				
282	284				
283	285				
284	286				
285	287				
286	288				
287	289				
288	290				
289	291				
290	292				
291	293				
292	294				
293	295				
294	296				
295	297				
296	298				
297	299				
298	300				
299	301				
300	302				
301	303				
302	304				
303	305				
304	306				
305	307				
306	308				
307	309				
308	310				
309	311				
310	312				
311	313				
312	314				
313	315				
314	316				
315	317				
316	318				
317	319				
318	320				
319	321				
320	322				
321	323				
322	324				
323	325				
324	326				
325	327				
326	328				
327	329				
328	330				
329	331				
330	332				
331	333				
332	334				
333	335				
334	336				
335	337				
336	338				
337	339				
338	340				
339	341				
340	342				
341	343				
342	344				
343	345				
344	346				
345	347				

Table D
Comparison between Balance Cost and Receivables

S No	Particulars	Amount
(1)	(2)	(3)
1	Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred)	6,40,05,812.00
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)	1,73,51,503.00
	(i) Balance Unsold Area (to be certified by Management and to be verified by CA from the records and books of accounts),	687.28
3	(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,	36,63,202.00
4	Estimated receivables of ongoing project. [Sum of 2 + 3(ii)]	2,10,14,705.00
5	(To Be Filled for Ongoing Projects only) Amount to be deposited in Designated Account- 70 % or 100 %	NA
	If 4 is greater than 1, then 70 % of the balance receivables of ongoing project will be deposited in designated Account	NA
	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 Name of Bank State Bank of India, Somalwada Branch, Nagpur Account No. 39084050148
		Actual Amount till 31/12/2023 (From Start of bank account to 31/12/2023)
1	Opening Balance	3,41,134.95
2	Deposits	1,85,64,438.00
3	Withdrawals	1,90,30,526.08
4	Closing Balance	-1,24,953.13

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 observations mentioned in Table G of this report

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 observations mentioned in Table G of this report .

Agreed and accepted by:

ATUL M. YAMSANWAR

Signature of Promoter **Proprietor**

Name:
Date: 02/01/2024

For M/s. Ranjeet Mishra & Company
Chartered Accountant




Proprietor
Mem No: 150503
FRN 155145W
UDIN: 24150503BKDL0D1141
Date 02-01-2024

Table F
Means of Finance

S No	Particulars	Estimated (At time of Registration (In Rs.) (Proposed and indicative)	Proposed/ Estimated (As on the 31-12-2023) (In Rs.)	Actual (As on 31-12-2023) (In Rs.)
1	Own Funds	1,46,59,860.00	1,46,59,860.00	-10,31,87,157.00
	Total Borrowed Funds (Secured) -			
2	Drawdown availed till date	-	-	-
	Total Borrowed Funds (Unsecured) -			
3	Drawdown availed till date	-	-	-
4	Customer Receipts used for Project	13,75,00,000.00	13,75,00,000.00	19,13,41,205.00
5	Total Funds for Project	15,21,59,860.00	15,21,59,860.00	8,81,54,048.00
6	Total Estimated Cost (As Per Table A)	15,21,59,860.00	15,21,59,860.00	8,81,54,048.00

Table G
Any Comments/Observation of CA

1	Actual amount received from allottees is Rs 2,08,83,001 during 01-10-2023 To 31-12-2023 but Actual amount deposited in Designated bank account during 01/10/2023 To 31/12/2023 was Rs. 1,19,68,101 & balnce Rs 89,14,900 was deposited in bank account other than designated bank account by promoter.
2	Total Development Cost of the Project Actual incurred till 31/12/2023 is Rs. 7,34,94,188. During the period 01/10/2023 To 31/12/2023 Project Cost incurred for Project as per books of accounts is Rs. Nil and same was incurred from designated bank account.
3	Land cost mentioned in point 1(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 in the old format by Chartered Account for the quarter ended on 30th September 2021 dated 13/10/2021.
4	No separate designated bank account is opened by promoter, his existing saving account is added by him as designated bank account while applying for RERA registration of project. This designated bank account was not exclusively utilised for this project, receipts from other projects are also deposited in this account & same is with amount withdrawn from this designated account also.
5	Ready reckoner rate of unsold inventory valuation is considered to be Rs 5,330/- per sqare meter
6	As per self certification obtained from the promoter, the amount withdrawn from the designated bank account are utilized towards project cost only. However it is not possible for us to verify the end use of funds withdrawn from designated bank account on one to one basis since the requisite records of such verification is not available with us. But while certifying the utilisation we have relied on the expenditure as per books of accounts produced before us.
7	The details of unsold area i.e. Plots, Carpet Area and valuation as per ready reckoner rate is taken as provided by the promoter.
8	We have considered Amount Withdrawn till 31/12/2023 from the Designated Account i.e. 70 % of actual amount received from allottees as "Customer Receipts used for Project" i.e. Rs 19,13,41,205/-
9	In "Table E" of this certificate Balances mentioned in Designated Bank Account is as per Bank Account maintained in books of accounts.
10	Amount Withdrawn from the designated bank account (Point Number 06 of Table B) is calculated from the date of registration of the project i.e. 27/05/2019. As no 70 % separate designated bank account is maintained by the promoter, 70 % of the amount received from allottees is calculated as amount withdrawn from designated bank account i.e. Total amount received from allottees till 31st December 2023 is Rs 27,33,44,578/- & 70 % of this is Rs 19,13,41,205/-.

Date: 02/01/2024

Place: Nagpur

Agreed and accepted by:

Signature of Promoter

ATUL M. YAMSANWAR

Name:

Proprietor

Date: 02/01/2024

For M/s. Ranjeet Mishra & Company

Chartered Accountant

Proprietor

Mem No: 150503

FRN 155145W

UDIN: 24150503BKDLOD1141

Date 02-01-2024

