KEJRIWAL & ASSOCIATES
Chartered Accountants
BHUBHANESHWAR • BARBIL • NAGPUR

FORM – 3
CHARTERED ACCOUNTANTS CERTIFICATE
SANDESH INFRASTRUCTURES PVT LTD.
PORJECT NAME:- HIGHWAY RADIANCE
KHASARA NO. 138/1,2,3, MOUZA : JAMTHA, DIST. NAGPUR

Sr. No.	Particulars	Amt. Estimated (In Rs.)	Amt. Incurred (In Rs.)
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	16,84,90,000	16,84,90,000
b.	Amount of Premium Payable to obtain development rights, FSI, additional FSI, fungible area and any other incentive under DCR Local Authority or State Government or any Statutory Authority	90,00,000	0
c.	Acquisition of 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.	28,93,244	28,93,244
e.	Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by public authorities	NIL	NIL
f.	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	NIL	NIL

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		the books of accounts as verified by the CA		
	Note: for total cost of construction incurred, Minimum of (i) or (ii) to be considered,		NIL	NIL
	(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 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			**18,03,83,244**	**17,13,83,244**
(ii) DEVELOPMENT COST / COST OF CONSTRUCTION				
a.	(i)	Estimated cost of Construction as Certified by Engineer	NIL	NIL
	(ii)	Actual Cost of Construction incurred as per the books of accounts as verified by the CA	NIL	NIL
	Note: for adding to total cost of construction incurred, Minimum of (i) or (ii) is to be considered			

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	(iii) On-site expenditure for development of entire project excluding cost of construction as per (ii) above i.e. salaries, consultant's fees, site overheads, cost of services (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 building /wings of the project registered.	**2,86,54,236**	**NIL**
b.	Payment of Taxes, cess fees, charges, premiums, interest etc. to any statutory Authority	**2,50,000**	NIL
c.	Principal sum and interest payable to financial institutions, schedule banks, NBFC or money lenders on construction funding or money borrowed for construction	**NIL**	NIL
Sub – Total of DEVELOPMENT COST		**2,89,04,236**	**NIL**
TOTAL COST OF THE REAL ESTATE PROJECT (ESTIMATED / INCURRED)		**20,92,87,480**	**17,13,83,244**
2.	**Total Estimated Cost of the Real Estate Project (of Estimated Column)**	**20,92,87,480**	
3.	**Total Cost Incurred of the Real Estate Project (of Incurred Column)**	**17,13,83,244**	
4.	**%** Completion of Construction Work (as per Project Architect's Certificate)	**N.A.**	
5.	Proportion of Cost incurred on Land Cost and Construction Cost to the total Estimated Cost (3/2%)	**80.00%**	
6.	Amount which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of Cost incurred (2 * 5)	**17,13,83,244**	

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7.	Less: Amount withdrawn till date of this certificate as per the books of Accounts and bank statement	**NIL**
8.	Net Amount which can be withdrawn from the Designated Bank Account under this Certificate	**17,13,83,244**

Note:

1. This Certificate is being issued for RERA compliance for the Company [Promoter's Name] and is based on the records and documents produced before me and explanations provided to me by the management of the Company.
2. Estimated Cost of Construction in 1(ii)(a)(i) is as certified by the engineer.
3. On site expenditure mention in 1(ii)(a)(iii) has been estimated on the basis of average monthly cost.
4. Interest cost of construction has been calculated on lump assumption basis.
5. Land cost has been reckoned on basis of the value of the land as ascertained from the Annual Statement of Rates (ASR) relevant on the date of registration of the real estate project. Accordingly the Land cost for the project on the date of RERA registration i.e. 26.11.2021 has been reckoned to be Rs. **16,84,90,000/-**.

Yours Faithfully
For Kejriwal & Associates

For CA Manish Shukla

M/s. KEJRIWAL & ASSOCIATES ★ Firm No 324527 E ★ CHARTERED ACCOUNTANTS

This certificate is being issued for RERA compliance for the Company [Promoter's Name] and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

Yours Faithfully
For Kejriwal & Associates

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(Partner)
CA Manish Ashok Shukla
Membership No: 138335
FRN No :- 324527E
Chartered Accountant
Place: Nagpur
Dated: - 29.11.2021

UDIN :- **21138335AAAABY5209**

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ANNEXURE A (Contd.)

UNSOLD INVENTORY VALUATION

Ready Reckoner rate as on the date of Certificate of the Unit

Rs. 8,120/- per Sq. Mtrs.

PROJECT NAME : HIGHWAY RADIANCE

Statements of Plots

Date 26/11/2021

Sr. No.	Plot No.	Plot area(Sq.Mtr)	Rate of ASR	Unit Consideration as per Redy Reconer Rate (ASR)
1	1	253.49	8120	20,58,339
2	2	240.90	8120	19,56,108
3	3	240.90	8120	19,56,108
4	4	240.90	8120	19,56,108
5	5	240.90	8120	19,56,108
6	6	240.90	8120	19,56,108
7	7	240.90	8120	19,56,108
8	8	240.90	8120	19,56,108
9	9	199.29	8120	16,18,235
10	10	191.57	8120	15,55,548
11	11	164.19	8120	13,33,223
12	11(A)	171.91	8120	13,95,909
13	12	219.00	8120	17,78,280
14	13	219.00	8120	17,78,280
15	14	219.00	8120	17,78,280
16	15	219.00	8120	17,78,280
17	16	219.00	8120	17,78,280
18	17	219.00	8120	17,78,280
19	18	219.00	8120	17,78,280
20	19	219.00	8120	17,78,280
21	20	219.00	8120	17,78,280
22	21	227.76	8120	18,49,411
23	22	147.21	8120	11,95,345
24	23	125.20	8120	10,16,624
25	24	125.20	8120	10,16,624
26	25	111.89	8120	9,08,547
27	26	111.89	8120	9,08,547
28	27	111.89	8120	9,08,547
29	28	111.89	8120	9,08,547
30	29	111.89	8120	9,08,547
31	30	111.89	8120	9,08,547

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32	31	111.89	8120	9,08,547
33	32	111.89	8120	9,08,547
34	33	111.89	8120	9,08,547
35	34	111.89	8120	9,08,547
36	35	146.32	8120	11,88,118
37	36	128.72	8120	10,45,206
38	37	111.89	8120	9,08,547
39	38	111.89	8120	9,08,547
40	39	111.89	8120	9,08,547
41	40	111.89	8120	9,08,547
42	41	111.89	8120	9,08,547
43	42	111.89	8120	9,08,547
44	43	111.89	8120	9,08,547
45	44	111.89	8120	9,08,547
46	45	111.89	8120	9,08,547
47	46	111.89	8120	9,08,547
48	47	125.20	8120	10,16,624
49	48	125.20	8120	10,16,624
50	49	147.21	8120	11,95,345
51	50	142.28	8120	11,55,314
52	51	139.50	8120	11,32,740
53	52	139.50	8120	11,32,740
54	53	139.50	8120	11,32,740
55	54	139.50	8120	11,32,740
56	55	139.50	8120	11,32,740
57	56	139.50	8120	11,32,740
58	57	139.50	8120	11,32,740
59	58	139.50	8120	11,32,740
60	59	139.50	8120	11,32,740
61	62	139.50	8120	11,32,740
62	63	139.50	8120	11,32,740
63	64	139.50	8120	11,32,740
64	65	139.50	8120	11,32,740
65	66	139.50	8120	11,32,740
66	67	139.50	8120	11,32,740
67	68	139.50	8120	11,32,740
68	69	139.50	8120	11,32,740
69	70	139.50	8120	11,32,740
70	60	153.00	8120	12,42,360
71	61	138.00	8120	11,20,560
72	71	142.28	8120	11,55,314
73	72	142.28	8120	11,55,314
74	73	135.00	8120	10,96,200
75	74	135.00	8120	10,96,200

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76	75	135.00	8120	10,96,200
77	76	135.00	8120	10,96,200
78	77	135.00	8120	10,96,200
79	78	135.00	8120	10,96,200
80	79	135.00	8120	10,96,200
81	80	135.00	8120	10,96,200
82	81	135.00	8120	10,96,200
83	84	135.00	8120	10,96,200
84	85	135.00	8120	10,96,200
85	86	135.00	8120	10,96,200
86	87	135.00	8120	10,96,200
87	88	135.00	8120	10,96,200
88	89	135.00	8120	10,96,200
89	90	135.00	8120	10,96,200
90	91	135.00	8120	10,96,200
91	92	135.00	8120	10,96,200
92	82	157.50	8120	12,78,900
93	83	142.50	8120	11,57,100
94	93	142.28	8120	11,55,314
95	94	334.16	8120	27,13,379
96	95	275.74	8120	22,39,009
97	96	275.74	8120	22,39,009
98	97	275.74	8120	22,39,009
99	98	275.74	8120	22,39,009
100	99	275.74	8120	22,39,009
101	100	289.47	8120	23,50,496
102	101	1033.88	8120	83,95,106
103	102	1011.30	8120	82,11,756
104	103	1096.92	8120	89,06,990
105	104	1058.14	8120	85,92,097
Total		**20477.26**		**16,62,75,351**

*** Management is considering submission of application for revision of layout plots with respect to unsold units**

**** Not specifically identifiable in the demarcated residential layout plan.**

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