A. S. Divecha & Associates

Chartered Accountants

Mob. : 9422189049 Telefax : 0712-2240936

Office : Flat No. 505, Rachana Jheel Apartment, South Ambazari Road, Subhash Nagar, Nagpur - 440022

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Form-3

(See Regulation-3)

CHARTERED ACCOUNTANT'S CERIFICATE

To,

Date : 28/04/2025

Mr. Dariyana G Rohra & Mr. Kailash D Batra
Batra Complex, 1st Floor, Tilak Road, Mahal, Nagpur-440032

Subject: Certificate of Financial Progress of **SUNRISE PARK** developed by **Mr Dariyana G Rohra & Mr Kailash D Batra**

Sir,

This Certificate is being issued for Rera Compliance For **SUNRISE PARK** MAHARERA Registration **P50500056496** being Developed by **Mr Dariyana G Rohra & Mr Kailash D Batra** and is based on records and documents produced before me and explanations provided to me by the management of the company.

Table A- Estimated Cost of Project (AS ON 30/09/2024)

Sr No.		Particulars	Amount Rs. Estimated Table A
1. i)	Land Cost:		
	a)	Value of the land as ascertained from the Annual Statement of Rates (ASR) CY 2024	130,411,710
	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.	14,188,455
	c)	Estimated Acquisition cost of TDR (if any)	
	d)	Estimated Amounts payable to State Govemment/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·	440,000
	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 bv Engineer.	
	(ii)	Estimated Cost towards clearance of land of all or any encumbrances including cost of r moval of legal/illegal occupants, cost for providing temporary transit accommodation or rent in lieu of Transit Accommodation. overhead cost, amounts payable to slum dwellers. tenants, Appartment Owners 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 or maintenance deposit, or any amount whatsoever payable to any authorities towards and in project of rehabilitation.	
	(iv)	Any other cost including interest estimated on the borrowing done specifically for construction of rehabilitation component	
		Sub Total of LAND COST Rs	**145,040,165**

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ii)		**Development Cost / Cost of Construction Of Building**	
	(a)	Estimated Cost of Construction as certified by Engineer.	53,990,450
	(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, 1.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.	7,200,000
	(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 Rs	**61,190,450**
2		**Total Estimated Cost of the Real Estate Project**	**206,230,615**

Table B - Actual Cost Incurred on the Project (as on 30/09/2024)

Sr No.		Particulars	Amount Rs. Incurred
		Land Cost	
	a)	Value of the land as ascertained from the Annual Statement of Rates (ASR).	130,411,710
	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.	7,155,553
	c)	Incuured Expenditure for Acquisition cost of TDR (if any)	-
	d)	Amounts paid to State Govemment/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·	440,000
	e)	Land Premium paid for redevelopment of land owned by public authorities.	
	f)	Under Rehabilitation scheme:	
	(i)	Incurred Expenditure for construction cost of rehab building including site development . 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 the Engineer	
	(b)	Incurred Expenditure for construction cost of rehab building as per the books of accounts as Verified by the CA.	
	(ii)	Incurre 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, amounts payable to slum dwellers. tenants, Appartment Owners or Appropriate authority or government or concessionaire which are not refundable and so on.	
	(iii)	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 estimated on the borrowing done specifically for construction of rehabilitation component	
		Sub Total of LAND COST Rs	**138,007,263**

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	Development Cost / Cost of Construction:		
	(i)	Expenditure For Construction. Minimum of (a) or (b)	749,325
	(a)	Construction cost incurred including site development and infrastructure for the same as certified by the Engineer	850,000
	(b)	Actual Cost Of construction cost as per the books of accounts as Verified by the CA.	749,325
	(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, 1.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.	375,343
	(iv)	Incurred Expenditure towards Taxes, cess, fees, charges. premiums, interest etc. payable to any Statutory Authority.	
	(v)	Incurred Expenditure towarsd 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 Rs	1,124,668
3		**Total Cost Incurred of the Real Estate Project (As incuured on date of certificate)**	139,131,931
4		Proportion of the Cost incurred on Land Cost and Construction Cost of the Total Estimated Cosr. (3/2 %) (Table A)	67.46
5		Amount which can be withdrawn from the Designated Account Total Estimated Cost X Prportion of cost incurred (Sr. number 2 X Sr. number 5)	139,131,931
6		Less: Amount withdrawn till date of this certificate from the Designated Account (70 % of the Customer Receipts)	11,145,715
7		Net Amount which can be withdrawn from the Designated Bank Account under this certificate	127,986,216

This Certificate is being issued under RERA Compliance for **Mr Dariyana G Rohra & Mr Kailash D Batra** and is based on the records and documents produced before me and expalnations provided to me by them

Yours Faithfully
FOR M/s A.S. Divecha & Associates
FRN No: 160283W

CA Anjali Divecha
M.No 123050
Date : 28/04/2025
UDIN: 25123050BMNRVK5155

A.S. DIVECHA & ASSOCIATES
NAGPUR
Chartered Accountants

Agreed & Accepted

Mr Dariyana G Rohra (PROMOTER)

Mr Kailash D Batra (PROMOTER)

TABLE C

Statement for calculation of Receivables from the sales of the Real Estate Project
Sold Inventory

Sr No	Plot No	Plot Area (in Sq. mts)	Unit Consideration as per Agreement / Letter of Allotment	Received Amount	Balance Receivable
1	1	137.100	2067000	250000	1817000
2	2	137.100	2434986	250000	2184986
3	4	137.220	2305647	575000	1730647
4	8	139.290	2286500	457300	1829200
5	10	139.450	2102000	465000	1637000
6	18	87.980	1562578	106500	1456078
7	22	87.980	1562572	11000	1551572
8	23	130.530	2318299	11000	2307299
9	24	127.500	2264477	11000	2253477
10	28	116.250	1751834	413000	1338834
11	29	168.830	3180261	301000	2879261
12	31	118.110	1780000	900000	880000
13	32	118.110	2097704	411000	1686704
14	33	118.110	1780000	51000	1729000
15	34	118.110	2097695	1111000	986695
16	36	139.750	2482043	496409	1985634
17	37	121.920	2165372	411000	1754372
18	39	121.920	2165383	11000	2154383
19	40	121.920	2166000	650000	1516000
20	41	175.900	3313424	11000	3302424
21	42	180.650	3402910	11000	3391910
22	43	125.350	1888978	450000	1438978
23	44	87.980	1325828	316000	1009828
24	45	87.980	1326000	316000	1010000
25	49	83.370	1500000	100000	1400000
26	52	83.370	1480879	551000	929879
27	56	176.010	3315497	1315497	2000000
28	58	133.050	2363049	483609	1879440
29	71	180.530	2720500	670400	2050100
30	72	118.890	1997662	350000	1647662
31	73	124.000	2083523	350000	1733523
32	74	125.540	2109399	462500	1646899
33	75	125.110	2102174	462500	1639674
34	76	204.080	3429075	250000	3179075
35	77	154.220	2591298	250000	2341298
36	102	149.360	2572381	500000	2072381
37	103	149.360	2652721	530544	2122177
38	104	149.360	2331182	11000	2320182
39	105	149.360	2250000	260000	1990000
40	121	112.000	1989184	401000	1588184
41	122	112.000	1989190	278190	1711000
42	125	136.000	2415442	50001	2365441
43	126	179.320	2702280	650000	2052280
TOTAL		**5689.970**	**96422927**	**15922450**	**80500477**

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Chartered Accountants

(Unsold Inventory Valuation)

Ready Recknor Rate as on the date of Certificate of the Residential Rs 7150 Per Sqmt.

commercial premises Rs -------per Sq Mt

Sr No	Plot No	Carpet Area (in Sq. mts)	Unit Consideration as per Read Reckoner Rate (ASR)
1	3	137.100	980,265
2	5	139.415	996,817
3	6	139.290	995,924
4	7	139.290	995,924
5	9	139.290	995,924
6	11	130.760	934,934
7	12	139.290	995,924
8	13	139.290	995,924
9	14	139.290	995,924
10	15	139.290	995,924
11	16	138.859	992,842
12	17	87.980	629,057
13	19	87.980	629,057
14	20	87.980	629,057
15	21	1052.540	7,525,661
16	25	116.250	831,188
17	26	116.250	831,188
18	27	116.250	831,188
19	30	191.620	1,370,083
20	35	129.540	926,211
21	38	121.920	871,728
22	46	87.980	629,057
23	47	87.980	629,057
24	48	125.240	895,466
25	50	83.370	596,096
26	51	83.370	596,096
27	53	83.370	596,096
28	54	83.370	596,096
29	55	134.420	961,103
30	57	133.050	951,308
31	59	138.900	993,135
32	60	125.600	898,040
33	61	120.290	860,074
34	62	120.290	860,074
35	63	153.640	1,098,526
36	64	186.540	1,333,761
37	65	170.760	1,220,934
38	66	168.340	1,203,631
39	67	165.880	1,186,042
40	68	163.420	1,168,453
41	69	160.950	1,150,793
42	70	159.370	1,139,496
43	78	153.040	1,094,236
44	79	151.860	1,085,799
45	80	150.680	1,077,362
46	81	149.490	1,068,854
47	82	148.580	1,062,347
48	83	148.970	1,065,136
49	84	150.410	1,075,432
50	85	151.860	1,085,799
51	86	153.340	1,096,381
52	87	154.790	1,106,749
53	88	156.230	1,117,045
54	89	205.910	1,472,257
55	90	143.040	1,022,736
56	91	120.000	858,000
57	92	120.000	858,000
58	93	120.000	858,000
59	94	120.000	858,000
60	95	120.000	858,000
61	96	120.000	858,000
62	97	120.000	858,000
63	98	120.000	858,000
64	99	120.000	858,000
65	100	226.120	1,616,758
66	101	237.140	1,695,551
67	106	149.360	1,067,924
68	107	149.360	1,067,924
69	108	149.360	1,067,924
70	109	149.360	1,067,924
71	110	149.360	1,067,924
72	111	149.360	1,067,924
73	112	149.360	1,067,924
74	113	200.422	1,433,017
75	114	162.720	1,163,448
76	115	112.000	800,800
77	116	112.000	800,800
78	117	112.000	800,800
79	118	112.000	800,800
80	119	112.000	800,800
81	120	112.000	800,800
82	124	136.000	972,400
83	127	156.600	1,119,690
84	123	112.000	800,800
85	128	137.100	980,265
TOTAL		**12549.43**	**89728396**

Yours Faithfully
FOR M/s A.S. Divecha & Associates
FRN No: 160283W

CA Anjali Divecha
M.No 123050
Date : 28/04/2025
UDIN: 25123050BMNRYK5155

Agreed & Accepted

Mr Darlyana G Rohra (PROMOTER)

Mr Kailash D Batra (PROMOTER)

A.S. DIVECHA & ASSOCIATES NAGPUR Chartered Accountants

Table D - Comparision between Balance Cost and Recievables

Sr. No.		PARTICULARS	AMOUNT
1		Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred)	67,098,684
2		Balance amount of receivables from sold apartments as per Table C to this Certificate (as certified by Charted Accountant as verified from the records and books of Accounts)	80,500,477
3	i	Balance unsold area in Sq Mtr (to be cerified by Management and to be verified by CA from the records and books of accounts)	12,549
	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	89,728,396
4		Estimated receivalbes of ongoing project. Sum of 2 + 3 (ii)	170,228,873
5		Amount to be deposited in Designed Account - 70% or 100% If 4 is greater than 1, then 70% of the balance receivables of ongoing project wil be deposited in designated account If 4 is lesser than 1, than 100% of the balance receivables of ongoing project will be deposited in designated Account.	70%

This Certificate is being issued under RERA Compliance for **Mr Dariyana G Rohra & Mr Kailash D Batra** and is based on the records and documents produced before me and expalnations provided to me by them

FOR M/s A.S. Divecha & Associates
FRN No: 160283W

CA Anjali Divecha

M.No 123050
Date : 28/04/2025
UDIN: 25123050BMNRVK5155

A.S. DIVECHA & ASSOCIATES
NAGPUR
Chartered Accountants

Mr Dariyana G Rohra (PROMOTER)

Mr Kailash D Batra (PROMOTER)

Table E - Designated Bank Account Details

Sl. No.	Particulars	Federal Bank a/c No 13390200020626
		Actual Amount till Date (from start of bank account to till date)
1	Opening Balance	0
2	Deposits	0
3	Withdrawls	0
4	Closing Balance	0

Table F - Means Of Finance

Sl. No.	Particulars	Estimated (At Time Of Registraion) (In Rs) (Proposed and indicative)	Proposed /Estimated (As On Date Of The Certificate) (In Rs)	Actual (As On Date Of The Certificate) (In Rs)
1	Own Funds	156,230,615	156,230,615	123,209,481
2	Total Borrowed Funds (Secured) Drawndown availed till date			
3	Total Borrowed Funds (Unsecured) Drawndown availed till date			
4	Customer Receipts Used For The Project	50,000,000	50,000,000	15,922,450
5	Total Funds For The Project	206,230,615	206,230,615	139,131,931
6	Total Estimated Cost (As Per Table A)	206,230,615	206,230,615	206,230,615

Table G - Any Comments / Observations of CA

Declared designated RERA account is a normal current account. Amount Short Deposited Rs.1,11,45,715 /-

Yours Faithfully
FOR M/s A.S. Divecha & Associates
FRN No: 160283W

CA Anjali Divecha
M.No 123050
Date : 28/04/2025
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A.S. DIVECHA & ASSOCIATES
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Chart[illegible]ants

Agreed & Accepted

Mr Dariyana G Rohra
(PROMOTER)

Mr Kailash D Batra
(PROMOTER)