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 31/12/2024)

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 31/12/2024)

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)	8,234,638
	(a)	Construction cost incurred including site development and infrastructure for the same as certified by the Engineer	8,460,000
	(b)	Actual Cost Of construction cost as per the books of accounts as Verified by the CA.	8,234,638
	(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.	456,644
	(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	8,691,282
3		**Total Cost Incurred of the Real Estate Project (As incuured on date of certificate)**	146,698,545
4		Proportion of the Cost incurred on Land Cost and Construction Cost of the Total Estimated Cosr. (3/2 %) (Table A)	71.13
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)	146,698,545
6		Less: Amount withdrawn till date of this certificate from the Designated Account (70 % of Receipts - Closing Balance)	34,733,248
7		Net Amount which can be withdrawn from the Designated Bank Account under this certificate	111,965,297

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: 25123050BMNRVL1944

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	2102000	0
6	11	130.760	2322377	453000	1869377
7	17	87.980	1562573	312000	1250573
8	18	87.980	1562578	262800	1299778
9	19	87.980	1562573	341000	1221573
10	20	87.980	1562573	411010	1151563
11	22	87.980	1562572	311000	1251572
12	23	130.530	2318299	511000	1807299
13	24	127.500	2264477	11000	2253477
14	25	116.250	2064679	412932	1651747
15	27	116.250	2064679	225000	1839679
16	28	116.250	1751834	1751834	0
17	29	168.830	3180261	901000	2279261
18	30	191.620	3609560	751000	2858560
19	31	118.110	1780000	1780000	0
20	32	118.110	2097704	411000	1686704
21	33	118.110	1780000	631000	1149000
22	34	118.110	2097695	2097695	0
23	35	129.540	2300708	561000	1739708
24	36	139.750	2482043	496409	1985634
25	37	121.920	2165372	411000	1754372
26	38	121.920	2165372	99000	2066372
27	39	121.920	2165383	661000	1504383
28	40	121.920	2166000	2166000	0
29	41	175.900	3313424	663432	2649992
30	42	180.650	3402910	3402910	0
31	43	125.350	1888978	1888978	0
32	44	87.980	1325828	1325828	0
33	45	87.980	1326000	316000	1010000
34	46	87.980	1562583	157000	1405583
35	49	83.370	1500000	1500000	0
36	50	83.370	1364208	291000	1073208
37	51	83.370	1264392	121000	1143392
38	52	83.370	1480879	551000	929879
39	53	83.370	1480883	300000	1180883
40	54	83.370	1480879	111000	1369879
41	55	134.420	2387380	150000	2237380
42	56	176.010	3315497	3315497	0
43	57	133.050	2363049	472000	1891049
44	58	133.050	2363049	483609	1879440
45	59	138.900	2466947	100000	2366947
46	62	120.290	2136426	251000	1885426
47	63	153.640	2894118	300000	2594118
48	67	165.880	2946131	540000	2406131
49	68	163.420	2902442	590470	2311972
50	69	160.950	2858563	560715	2297848
51	70	159.370	2830505	555101	2275404
52	71	180.530	2720500	2720500	0
53	72	118.890	1997662	350000	1647662
54	73	124.000	2083523	350000	1733523
55	74	125.540	2109399	462500	1646899
56	75	125.110	2102174	462500	1639674
57	76	204.080	3429075	250000	3179075
58	77	154.220	2591298	250000	2341298
59	99	120.000	2131272	426255	1705017
60	100	226.120	4016027	301000	3715027
61	101	237.140	4211749	321000	3890749
62	102	149.360	2572381	500000	2072381
63	103	149.360	2652721	2652721	0
64	104	149.360	2331182	582795	1748387
65	105	149.360	2250000	2250000	0
66	114	162.720	2750766	551000	2199766
67	120	112.000	1989187	11000	1978187
68	121	112.000	1989184	401000	1588184
69	122	112.000	1989190	1989190	0
70	124	136.000	2415442	383087	2032355
71	125	136.000	2415442	250001	2165441
72	126	179.320	2702280	2702280	0
73	127	156.600	2275620	500000	1775620
TOTAL		**9662.210**	**166366587**	**56216349**	**110150238**

(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	139.42	996,817
3	6	139.29	995,924
4	7	139.29	995,924
5	9	139.29	995,924
6	12	139.29	995,924
7	13	139.29	995,924
8	14	139.29	995,924
9	15	139.29	995,924
10	16	138.86	992,842
11	21	1052.54	7,525,661
12	26	116.25	831,188
13	47	87.98	629,057
14	48	125.24	895,466
15	60	125.60	898,040
16	61	120.29	860,074
17	64	186.54	1,333,761
18	65	170.76	1,220,934
19	66	168.34	1,203,631
20	78	153.04	1,094,236
21	79	151.86	1,085,799
22	80	150.68	1,077,362
23	81	149.49	1,068,854
24	82	148.58	1,062,347
25	83	148.97	1,065,136
26	84	150.41	1,075,432
27	85	151.86	1,085,799
28	86	153.34	1,096,381
29	87	154.79	1,106,749
30	88	156.23	1,117,045
31	89	205.91	1,472,257
32	90	143.04	1,022,736
33	91	120.00	858,000
34	92	120.00	858,000
35	93	120.00	858,000
36	94	120.00	858,000
37	95	120.00	858,000
38	96	120.00	858,000
39	97	120.00	858,000
40	98	120.00	858,000
41	106	149.360	1,067,924
42	107	149.360	1,067,924
43	108	149.360	1,067,924
44	109	149.36	1,067,924
45	110	149.36	1,067,924
46	111	149.36	1,067,924
47	112	149.36	1,067,924
48	113	200.42	1,433,017
49	115	112.00	800,800
50	116	112.00	800,800
51	117	112.00	800,800
52	118	112.00	800,800
53	119	112.00	800,800
54	123	112.00	800,800
55	128	137.10	980,265
TOTAL		**8577.19**	**60346615**

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

CA Anjali Divecha
M.No 123050
Date : 28/04/2025
UDIN: 25123050BMNRYL1944

Agreed & Accepted

Mr Darlyana G Rohra
(PROMOTER)

Mr Kailash D Batra
(PROMOTER)

A.S. DIVECHA & ASSOCIATES
NAGPUR
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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)	59,532,070
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)	110,150,238
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)	8,577
	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	60,346,615
4		Estimated receivalbes of ongoing project. Sum of 2 + 3 (ii)	170,496,853
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

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

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Mr Dariyana G Rohra (PROMOTER)

Mr Kailash D Batra (PROMOTER)

A.S. DIVECHA & ASSOCIATES
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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	38618196
3	Withdrawls	34000000
4	Closing Balance	4618196

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	90,482,196
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	56,216,349
5	Total Funds For The Project	206,230,615	206,230,615	146,698,545
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. 7,33,248/-

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

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