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

. E-mail : anjalidivecha@yahoo.co.in

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 31/03/2025)

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**

A.S. DIVECHA & ASSOCIATES NAGPUR Chartered Accountants

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 31/03/2025)**

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**



	Development Cost / Cost of Construction:		
	(i)	Expenditure For Construction. Minimum of (a) or (b)	22,383,406
	(a)	Construction cost incurred including site development and infrastructure for the same as certified by the Engineer	22,830,000
	(b)	Actual Cost Of construction cost as per the books of accounts as Verified by the CA.	22,383,406
	(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.	472,193
	(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	22,855,599
3		**Total Cost Incurred of the Real Estate Project (As incuured on date of certificate)**	160,862,862
4		Proportion of the Cost incurred on Land Cost and Construction Cost of the Total Estimated Cosr. (3/2 %) (Table A)	78.00
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)	160,862,862
6		Less: Amount withdrawn till date of this certificate from the Designated Account	50,000,000
7		Net Amount which can be withdrawn from the Designated Bank Account under this certificate	110,862,862

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: 25123050BMNRVM1021

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	2067000	0
2	2	137.100	2434986	1067000	1367986
3	3	137.100	2303644	575000	1728644
4	4	137.220	2305647	575000	1730647
5	8	139.290	2286500	2286500	0
6	10	139.450	2102000	2102000	0
7	11	130.760	2322377	453000	1869377
8	17	87.980	1562573	312000	1250573
9	18	87.980	1562578	262800	1299778
10	19	87.980	1562573	341000	1221573
11	20	87.980	1562573	411010	1151563
12	22	87.980	1562572	1336900	225672
13	23	130.530	2318299	511000	1807299
14	24	127.500	2264477	911010	1353467
15	25	116.250	2064679	412932	1651747
16	27	116.250	2064679	425000	1639679
17	28	116.250	1751834	1751834	0
18	29	168.830	3180261	2544200	636061
19	30	191.620	3609560	751000	2858560
20	31	118.110	1780000	1780000	0
21	32	118.110	2097704	411000	1686704
22	33	118.110	1780000	1780000	0
23	34	118.110	2097695	2097695	0
24	35	129.540	2300708	561000	1739708
25	36	139.750	2482043	2106009	376034
26	37	121.920	2165372	411000	1754372
27	38	121.920	2165372	198000	1967372
28	39	121.920	2165383	1561000	604383
29	40	121.920	2166000	2166000	0
30	41	175.900	3313424	663432	2649992
31	42	180.650	3402910	3402910	0
32	43	125.350	1888978	1888978	0
33	44	87.980	1325828	1325828	0
34	45	87.980	1326000	1326000	0
35	46	87.980	1562583	1562583	0
36	49	83.370	1500000	1500000	0
37	50	83.370	1364208	291000	1073208
38	51	83.370	1264392	126477	1137915
39	52	83.370	1480879	1256500	224379
40	53	83.370	1480883	300000	1180883
41	54	83.370	1480879	111000	1369879
42	55	134.420	2387380	250000	2137380
43	56	176.010	3315497	3315497	0
44	57	133.050	2363049	472000	1891049
45	58	133.050	2363049	483609	1879440
46	59	138.900	2466947	220000	2246947
47	62	120.290	2136426	251000	1885426
48	63	153.640	2894118	1494115	1400003
49	67	165.880	2946131	540000	2406131
50	68	163.420	2902442	590470	2311972
51	69	160.950	2858563	560715	2297848
52	70	159.370	2830505	555101	2275404
53	71	180.530	2720500	2720500	0
54	72	118.890	1997662	350000	1647662
55	73	124.000	2083523	350000	1733523
56	74	125.540	2109399	462500	1646899
57	75	125.110	2102174	462500	1639674
58	76	204.080	3429075	250000	3179075
59	77	154.220	2591298	250000	2341298
60	99	120.000	2131272	426255	1705017
61	100	226.120	4016027	301000	3715027
62	101	237.140	4211749	321000	3890749
63	102	149.360	2572381	500000	2072381
64	103	149.360	2652721	2652721	0
65	104	149.360	2331182	582795	1748387
66	105	149.360	2250000	2250000	0
67	106	149.360	2652725	551000	2101725
68	107	149.360	2652725	430550	2222175
69	108	149.360	2652723	400000	2252723
70	114	162.720	2750766	551000	2199766
71	120	112.000	1989187	11000	1978187
72	121	112.000	1989184	401000	1588184
73	122	112.000	1989190	1989190	0
74	124	136.000	2415442	433087	1982355
75	125	136.000	2415442	250001	2165441
76	126	179.320	2702280	2702280	0
77	127	156.600	2275620	500000	1775620
78	128	137.100	2303637	200000	2103637
TOTAL		**10384.490**	**178932042**	**74953484**	**103978558**

A.S. DIVECHA & ASSOCIATES
NAGPUR
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	5	139.415	996,817
2	6	139.290	995,924
3	7	139.290	995,924
4	9	139.290	995,924
5	12	139.290	995,924
6	13	139.290	995,924
7	14	139.290	995,924
8	15	139.290	995,924
9	16	138.859	992,842
10	21	1052.540	7,525,661
11	26	116.250	831,188
12	47	87.980	629,057
13	48	125.240	895,466
14	60	125.600	898,040
15	61	120.290	860,074
16	64	186.540	1,333,761
17	65	170.760	1,220,934
18	66	168.340	1,203,631
19	78	153.040	1,094,236
20	79	151.860	1,085,799
21	80	150.680	1,077,362
22	81	149.490	1,068,854
23	82	148.580	1,062,347
24	83	148.970	1,065,136
25	84	150.410	1,075,432
26	85	151.860	1,085,799
27	86	153.340	1,096,381
28	87	154.790	1,106,749
29	88	156.230	1,117,045
30	89	205.910	1,472,257
31	90	143.040	1,022,736
32	91	120.000	858,000
33	92	120.000	858,000
34	93	120.000	858,000
35	94	120.000	858,000
36	95	120.000	858,000
37	96	120.000	858,000
38	97	120.000	858,000
39	98	120.000	858,000
40	109	149.360	1,067,924
41	110	149.360	1,067,924
42	111	149.360	1,067,924
43	112	149.360	1,067,924
44	113	200.422	1,433,017
45	115	112.000	800,800
46	116	112.000	800,800
47	117	112.000	800,800
48	118	112.000	800,800
49	119	112.000	800,800
50	123	112.000	800,800
TOTAL		**7854.906**	**56162578**

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

CA Anjali Divecha
M.No 123050
Date : 28/04/2025
UDIN: 25123050BMNRVM1021

A.S. DIVECHA & ASSOCIATES
NAGPUR
Chartered Accountants

Agreed & Accepted

Mr Dariyana G Rohra
(PROMOTER)

Mr Kailash D Batra
(PROMOTER)

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)	45,367,754
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)	103,978,558
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)	7,855
	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	56,162,578
4		Estimated receivalbes of ongoing project. Sum of 2 + 3 (ii)	160,141,136
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

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

CA Anjali Divecha

M.No 123050
Date : 28/04/2025
UDIN: 25123050BMNRVM1021

A.S. DIVECHA & ASSOCIATES
NAGPUR

Agreed & Accepted

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	52569764
3	Withdrawls	50000000
4	Closing Balance	2569764

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	85,909,378
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	74,953,484
5	Total Funds For The Project	206,230,615	206,230,615	160,862,862
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.

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

CA Anjali Divecha
M.No 123050
Date : 28/04/2025
UDIN: 25123050BMNRVM1029

A.S. DIVECHA & ASSOCIATES
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Agreed & Accepted

Mr Dariyana G Rohra
(PROMOTER)

Mr Kailash D Batra
(PROMOTER)