A D D D & Associates LLP

Chartered Accountants

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Date: 20/01/2026

Form - 3
CHARTERED ACCOUNTANT'S CERTIFICATE

To,
M/s. R K Imperial
S NO. 264/1, BEHIND CRISTAL HONDA SHOWROOM,
INFRONT OF ARIHANT COLLEGE, BAVDHAN 411021

Subject: Certificate of Financial Progress of Work of IMPERIAL GOLD having MahaRERA Registration Number " (P52100050615)" being developed by M/S R K IMPERIAL.

Sir,

This certificate is being issued for RERA compliance for the IMPERIAL GOLD having MahaRERA Registration Number "(P52100050615)" being developed by M/S. R K IMPERIAL 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

Sr. No.			Particulars	Estimated Cost (At the time of registration of project)
(1)			(2)	(3)
1	i		**Land Cost**	
		a	Value of the land as ascetained from the Annual Statement of Rates (ASR)	-
		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	41,70,976
		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 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	**41,70,976**
	ii		**Development Cost/ Cost of Construction of Building :**	
		a	Estimated Cost of Construction as certified by Engineer	4,05,38,274
		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.	2,18,28,301
		d	Estimated Taxes,Cess,fees,charges,premiums,interest etc. payable to any Statutory Authority	-
		e	Interest payable to financial institutions, scheduled banks, nonbanking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction ;	-
			Sub-Total of DEVELOPMENT COST	**6,23,66,575**
			Total cost of the Project (Estimated)	**6,65,37,551**

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Table B- Actual Cost Incurred on the Project (as on date of Certificate)

Sr. No.	Particulars	Amount(Rs.) Incurred
(1)	(2)	(3)
1	**Land Cost**	
	a Value of the land as ascetained from the Annual Statement of Rates (ASR)	-
	b Incured Expenditure on Premiums 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 for Acquisition of TDR (if any)	80,00,000
	d 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	59,09,022
	e Land Premium paid for redevelopment of land owned by public authorities	-
	f Under Rehabilitation Scheme :	
	(*i*) Incurred expenditure for construction cost of rehabilitation building. 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 Engineer. (b) Incurred Expenditure for construction of rehab building as per the books of accounts as verified by the CA.	-
	(*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 Transit Accommodation, overhead cost,amount paid to slum dwellers, tenants, apartment owners or appropriate authority or government concessionaire which are not refundable and so on.	-
	(*iii*) Incurred Expenditure towards ASR linked premium, fees, charges security deposit, or maintenance deposit,or any amount whatsoever paid to any authorities towards and in project of rehabilitation	
	(iv) Any other cost including interest incurred on the borrowing done specifically for construction of rehabilitation component	-
	Sub-Total of LAND COST	1,39,09,022
(1)	(2)	(3)
2	**Development Cost/ Cost of Construction :**	
	(i) Expenditure for Construction. Minimum of (a) and (b) to be considered	3,51,44,733
	(a) Construction cost incurred including site development and infrastructure for the same as certified by Engineer	3,51,44,733
	(b) Actual Cost of cnstruction incurred as per the books of accounts as verified by the CA	3,51,44,733
	(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, 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. All costs incurred to complete the construction of the entire phase of the project registered.	46,40,596
	(iv) Estimated Taxes,Cess,fees,charges,premiums,interest etc. payable to any Statutory Authority.	-
	(v) incurred expenditure towards Interest to financial institutions, scheduled banks, nonbanking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction ;	-
	Sub-Total of Development Cost:	3,97,85,328
3	Total Cost of the project (Actual incurred as on date of certificate)	5,36,94,350
4	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost (Table A)	80.70
5	Amount which can be withdrawn from the Designated Account.	5,36,94,350
6	Less: Amount withdrawn till date of this certificate from the Designated Account	-
7	Net amount which can be withdrawn from the designated Bank Account under this certificate	5,36,94,350

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Table C

Statement for calculation of Receivables from the Sales of the Real Estate Project

Sold Inventory

Sr. No.	Flat No.	Carpet Area (in sq.mts.)	Unit Consideration as per Agreement /Letter of Allotment	Received Amount*	Balance Receivables
(1)	(2)	(3)	(4)	(5)	(6)
	Total...	0.00	-	-	-

Unsold Inventory

Sr. No.	Shop No/Flat No.	Floor	Carpet Area (in sq.mts.)	Unit Consideration as per Ready Reckoner Rate
(1)	(2)	(3)	(4)	(5)
(a) Alloted to Landowners				
1	Shop 1	Ground Floor	19.63	-
2	Shop 2	Ground Floor	19.65	-
3	Shop 3	Ground Floor	17.40	-
4	Shop 4	Ground Floor	17.40	-
5	Shop 5	Ground Floor	24.30	-
6	Flat-101	First Floor	66.51	-
7	Flat-102	First Floor	66.51	-
8	Flat-103	First Floor	45.98	-
9	Flat-104	First Floor	44.15	-
10	Flat-105	First Floor	66.91	-
11	Flat-106	First Floor	45.53	-
12	Flat-107	First Floor	66.64	-
Sub-Total (a)			500.61	-
(b) Alloted to Developer				
13	Flat-201	Second Floor	66.51	36,08,833
14	Flat-202	Second Floor	66.51	36,08,833
15	Flat-203	Second Floor	45.98	24,94,875
16	Flat-204	Second Floor	44.15	23,95,579
17	Flat-205	Second Floor	66.91	36,30,537
18	Flat-206	Second Floor	45.53	24,70,458
19	Flat-207	Second Floor	66.64	36,15,886
20	Flat-301	Third Floor	66.51	36,08,833
21	Flat-302	Third Floor	66.51	36,08,833
22	Flat-303	Third Floor	45.98	24,94,875
23	Flat-304	Third Floor	44.15	23,95,579
24	Flat-305	Third Floor	66.91	36,30,537
25	Flat-306	Third Floor	45.53	24,70,458
26	Flat-307	Third Floor	66.64	36,15,886
27	Flat-401	Fourth Floor	66.51	36,08,833
28	Flat-402	Fourth Floor	66.50	45,00,000
29	Flat-403	Fourth Floor	45.98	24,94,875
30	Flat-404	Fourth Floor	44.15	23,95,579
31	Flat-405	Fourth Floor	66.91	36,30,537
32	Flat-406	Fourth Floor	45.53	24,70,458
33	Flat-407	Fourth Floor	66.64	36,15,886
Sub-Total (b)			1,207	6,63,66,167
(c) Grant Total (a+b)			1707.29	6,63,66,167

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Table-D

Comparison between Balance Cost and Receivables

Sr. No.	Particulars	Amount (Rs.)
(1)	(2)	(3)
1	Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred)	1,28,43,200
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)	-
3	(i) Balance Unsold area (to be certified by Management and to be verified by CA from the records and books of accounts)	1,206.68
	(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.	6,63,66,167
4	Estimated receivables of ongoing project. Sum of 2 + 3(ii)	6,63,66,167
5	(To Be Filled for Ongoing Projects only) Amount to be deposited in Designated Account	70%

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Table E
Designated Bank Account Details

S No.	Particulars	Designated Bank Account Details
		Actual Amount till Date in Account Number 1498 (From start of bank account to till date)
	Opening Balance	-
	Deposits	2,92,802
	Withdrawals	-
	Closing Balance	2,92,802

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.

I hereby certify that M/s. R K IMPERIAL 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.

Table F
Means of Finance

S.No.	Particulars	Estimated* (At the time of registration) (In Rs.)	Proposed / Estimated (As on the date of the certificate) (In Rs.)	Actual (As on the date of certificate) (In Rs.)
1a	Own Funds	1,71,384	1,71,384	4,59,99,402
1b	Own Funds - Landowner	-	-	-
2	Total Borrowed Funds (Secured)	-	-	-
3	Total Borrowed Funds (Unsecured)	-	-	76,94,948
4	Customer Receipts used for Project	6,63,66,167	6,63,66,167	-
5	Total Funds for Project	6,65,37,551	6,65,37,551	5,36,94,350
6	Total Estimated Cost (As per Table A&B)	6,65,37,551	6,65,37,551	5,36,94,350

Table G
Any Comments/ Observations of CA

1	This certificate is being issued for RERA compliance for M/s. R K IMPERIAL,S No. 264/1, Behind Cristal Honda Showroom, Infront Of Arihant College, Bavdhan 411021. Project- IMPERIAL GOLD, Registration No. "(P52100050615)" and is based on the records and documents produced before me and explanations provided to me by the management of the firm.
2	Details mentioned in this form 3 is for both Developer & Landowners. Cost incurred is based on unaudited books of accounts produced before me as on 02.01.2026.
3	Pomoter is advised to update the cost at the RERA authority at the earliest considering excess cost incurred than estimated.
4	Amounts are regrouped in this quarter for Presentation Purpose
5	Estimated figures are based on information provided by management, Architect's Form 1, and Engineer's Form 2, and have not been independently verified.Total area calculation is based on data from the promoter and not independently verified.
6	Unsold inventory valuation is based on ready reckoner rates provided by the promoter & Reliance placed on representations by the promoter; no independent verification of physical progress or valuation.
7	Above figures may go through changes in future during the process of audit. Certificate issued based on limited review of books, not a detailed audit. Certificate pertains only to accounts related to the project under construction. This certificate is issued on the specific request of the partners of the firm for above purpose & should not be used for any purpose other than stated above.
8	As per the proposed date on the certificate, ongoing litigation has adversely affected project progress, rendering the originally declared timeline unattainable. Accordingly, we have advised the promoter to submit an application for extension of the completion date as per RERA requirements.

Agreed and Accepted by:

Name: Sandeep Dagade
Date: 20/01/2026

R K IMPERIAL PUNE

ADDD & Associates LLP FRN. W101062 Chartered Accountants

Yours Faithfully
For ADDD & Associates LLP
Chartered Accountants
FRNO.: W101062

CA Abhijeet Kolapkar
Partner
M. No. : 131546
Place: Pune
Date: 20/01/2026
UDIN: 26131546QSIZLJ1445