



Ritesh Shailendra & Co.

CHARTERED ACCOUNTANTS

Form-REG-3

CHARTERED ACCOUNTANT'S CERTIFICATE

No. RSCO/2025-26/CERT/76

Date:- 26/03/26

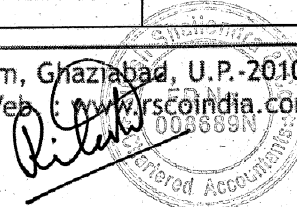
Information as on 26/03/26

Subject: Certificate of amount incurred on SKA IMPERIA, UPRERA---- for Acquisition and Development of land and/or Construction of 1 Tower situate on Plot No- GH-04, Springwood Enclave, Wave City, Ghaziabad demarcated by its boundaries 28.6538N to the North, 77.4979 to the South, to the 28.6542 East to the 77.4984 West of Tehsil -Ghaziabad, Competent Authority/Development Authority Ghaziabad Development Authority, District-Ghaziabad, PIN-201010, admeasuring 5874.31 sq. meter area, being developed by JRS BUILDCON LLP and [Promoter Id---UPRERAPRM457959], having Separate A/c No.754605000871 Bank Name ICICI Bank Ltd, Raj Nagar Ext, Ghaziabad

PART-A

S.No.	Particulars	Rs.in lacs Total Estimated Cost	Rs. In lacs Amount incurred till last quarter	Rs. In lacs Amount incurred during the quarter	Rs. In lacs Amount incurred till now
1	2	3	4	5	6
1	Land Cost				
	(a) Acquisition cost of land and legal costs on land transaction:				
	(a.1) For Project Estimation Purpose				
	i - In case of acquisition through Purchase, actual purchase price or the DM Circle Rate on the date of application of registration in U.P. RERA, whichever is higher.	1,118.00	1118.00	0.00	1118.00
	ii- In case of acquisition through Joint Development Agreement with land owner, the consideration as specified in the Joint Development Agreement or the DM Circle Rate on the date of application of registration in U.P. RERA, whichever is higher.	-	0.00	0.00	0.00
	iii- In case of inherited /gifted/ through will, the cost of land shall be as per the DM circle rate on the date of application of registration of project in U.P. RERA.	-	0.00	0.00	0.00
	TOTAL OF LAND COST - For Project Estimation Purpose	1,118.00	1,118.00	-	1,118.00
	(a.2) For Purpose of % Completion of the project and Withdrawal from Separate Account				
	i - In case of acquisition through Purchase, the actual purchase price will be considered.	1,118.00	1,118.00	-	1118.00
	ii- In case of acquisition through Joint Development Agreement with land owner, the cost of land shall be the actual cost incurred by the landowner	-	-	-	-
	iii- In case of inherited /gifted/ through will, the cost of land shall not be considered as there was no acquisition cost incurred by the promoter.				
	TOTAL OF LAND COST - For % completion and withdrawal purpose	1,118.00	1,118.00	-	1,118.00
	(b) Amount payable to obtain development rights, additional FAR and/or any other work under the provisions of Local Authority or State Government or Statutory Authority, if any;	431.00	431.00	-	431.00
	(c) 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. (if not included in para (a) above);	90.00	90.00	-	90.00
	(d) Interest (Other than Penal Interest and Penalties etc.) a) paid to Financial Institution, Scheduled Banks, NBFC on loan/ borrowing provided such loan/ borrowing has been utilised for purchase of land b) paid on Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR) provided such loan has been utilised for purchase of land c) paid to the Competent Authority for acquisition of land	-	-	-	-
	TOTAL OF LAND COST				
1A	- For Project Estimation Purpose i.e. a.1+ b+c+d	1,639.00	1,639.00	-	1,639.00
1B	- For Withdrawal Purpose i.e. a.2+ b+c+d	1,639.00	1,639.00	-	1,639.00
2	Project Clearance Fees				

K-16, Gaur Green Avenue, Abhay Khand-2, Indirapuram, Ghaziabad, U.P.-201014
Tel. : 0120-4169252 E-mail : rscindia@gmail.com Web : www.rscindia.com



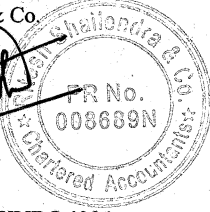
21	Amount that can be finally transferred to the Transaction account (S No. 19 - S No. 20)	1996.35
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This certificate is being issued on specific request of M/s JRS Buildcon LLP for UP RERA compliance. The certification is based on the information and records produced before us/me and is true to the best of our/my knowledge and belief.

Note: Based on the information provided by the promoter, We certify that the land parcel for this project has not been mortgaged in any other project or for any other type of loans/borrowings.

For Ritesh Shailendra & Co
Chartered Accountants

(Ritesh Srivastava)
M.No. 401694



UDIN : 26401694IHUNPQ4091

Date : 27/03/2026
Place : Ghaziabad