Amit Bhargava & Company
Chartered Accountants

CA Amit Bhargava
B.Com., FCA
Mob. : +91-9871946263

Form-REG-3

ACCOUNTANT'S CERTIFICATE

(To be submitted at the time of Registration of Project, Withdrawal of Money from Separate Account and Submission of Quarterly Progress Report)

No. Date:- 12/06/26

Information as on 10/06/26

Subject: Certificate of amount incurred on SKA CALISTO, UPRERA Project Application Id--2029438 for Acquisition and Development of land and/or Construction of 2 Tower situated on Plot No- GH-03C, Pinewood Enclave,Sector-2, Wave City, Ghaziabad demarcated by its boundaries 28.65563889N to the North, 77.486936 to the South, to the 28.656086111 East to the 77.487455556 West of Tehsil -Ghaziabad,Competent Authority/Development Authority Ghaziabad Development Authority, District-Ghaziabad , PIN-201010, admeasuring 10125.98 sq. meter area, being developed by Kamroop Promoters LLP and [Promoter Id--UPRERAPRM203619], having **Separate A/c No.13400200040035 ,The Federal Bank Ltd Ltd, Ghaziabad,U.P**

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 latest the DM circle rate of the subject land, whichever is higher.	2,025.00			
	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 of the subject land on the date of application of registration in U.P. RERA, whichever is higher.	-			
	iii- In case of land being 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.	-			
	TOTAL OF LAND COST - For Project Estimation Purpose	**2,025.00**			
	(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.	2,025.00	2,025.00	-	2,025.00
	ii- In case of acquisition through Joint Development Agreement, the actual cost incurred by the landowner or the value of the subject land at DM Circle Rate of the subject land on the date of application of registration in U.P. RERA, whichever is higher.	-	-	-	-
	iii- In case of land being 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.	-	-	-	-
	TOTAL OF LAND COST - For % completion and withdrawal purpose	**2,025.00**	**2,025.00**	-	**2,025.00**
	(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;	2,022.00	-	2,022.00	2,022.00
	(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);	284.00	-	284.00	284.00
	(d) Interest (Other than Penal Interest and Penalties etc.) on loan/ borrowing provided such loan/ borrowing has been utilised for purchase of land *i) paid to Scheduled Banks* *ii) paid to others e.g. NBFC, Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI-MCLR)* *iii) 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**	**4,331.00**			
1B	**- For Withdrawal Purpose i.e. a.2+ b+c+d**	**4,331.00**	2,025.00	2,306.00	4,331.00
2	**Project Clearance Fees (strictly related to construction and developmment of the this project)**				
	(a) Fees paid to RERA	1.00	-	1.00	1.00
	(b) Fees paid to Local Authority	20.00	-	20.00	20.00
	(c) Consultant/Architect Fees (directly attributable to project)	250.00	-	-	-
	(d) Other, if any attributable to project (specify)	-	-	-	-
	TOTAL OF FEES PAID	**271.00**	-	**21.00**	**21.00**
3A	**Cost of Construction and Development**				
	(a) Cost of services (water, electricity to construction site) , Site Overheads;	2,220.00	-	-	-
	(b) b. Depreciation cost of machinery and equipment under the ownership of the promoter based on the actual use of such machinery or equipment in the relevant project, along with cost of maintenance, consumables, etc, as long as these cost are directly incurred on the construction of the said project. In case, the said machinery and equipment are used in more than one project only the apportioned amount of depreciation, the cost of maintenance and consumables shall be charged on the relevant project;	200.00	-	-	-
	(c) Hiring charges of the machinery and equipment on the basis of actual use in the relevant project	-			
	(d) Cost of materials actually purchased;	31,365.00	-	-	-
	(e) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);	3,000.00	-	-	-
	Total of Construction and Development Cost (sum of (a) to (e) of 3A)	**36,785.00**	-	-	-

Office : 302, 3rd Floor, Tower - Ansal Sumedha, RDC, Raj Nagar, Ghaziabad-201 002
Noida Off. : 134, 3rd Floor, Tower-A, Correnthum, Sec.-62, Noida (U.P.)
E-mail : caamitbhargava@gmail.com

3B	*Cost of Construction and Development incurred (the amount as reported in Row 4 (after Table-B) of the latest Engineer's Certificate i.e. REG-2)*	36,809.00	-	-	-
3C	*Total Construction and Development Cost (Lower of 3A and 3B)*	36,785.00	-	-	-
3D	***Interest on loan/ borrowing (Other than Penal Interest and Penalties etc.) provided such loan/ borrowing has been utilised for construction of this project:*** *a) paid to Scheduled Banks* *b) paid to others e.g. NBFC, Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR)"*	2,713.00	-	-	-
3E	*TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)*	39,498.00	-	-	-
4	**TOTAL COST OF PROJECT**				
4A	**- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)**	44,100.00			
4B	**- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)**	44,100.00	2,025.00	2,327.00	4,352.00
5	Percentage completion of Construction & Development Work completed as per latest REG-2 i.e. (Amount in Row 4 of REG-2 / Amount in Row 3 of REG-2) x100	0%			
6	**Percentage completion of the Project (Proportionate cost incurred on the project to the total estimated cost)** (Col.6 of S No. 4B / Col.3 of S No. 4B)	10%			
7	Total amount received from allottees till date since Inception of the Project	0.00			
8	70% Amount to be deposited in Separate Account **(70%*S No. 7)**	0.00			
9	**Loan sanctioned for the project till date (secured and unsecured both)**	0.00			
10	**Loan disbursed for the project till date (secured and unsecured both)**	0.00			
	a- Loan disbursed before grant of RERA Registration in an account other than the Separate Account	0.00			
	b- Loan disbursed before grant of RERA Registration in the Separate Account	0.00			
	c- Loan disbursed after grant of RERA Registration and credited in Separate A/c	0.00			
	d- Loan disbursed after grant of RERA Registration but credited in an account other than Separate A/c	0.00			
	Total Loan Disbursed (10a+10b+10c+10d)	**0.00**			
11	Interest on deposits (flexi facility) credited to the Separate account	0.00			
12	**Total amount to be credited in the Separate Account till date (S No. 8 + S No. 10 + S No. 11)**	**0.00**			
13	**Cumulative Amount that can be withdrawn from Separate A/c, i.e. (Total Amount to be credited in the Separate A/c * Proportionate Cost Incurred on the Project) (S No. 12 * S No. 6)**	**4352.00**			
14	70% of the amount paid to the GST Department from the amount collected from the Allottees	0.00			
15	70% of the principal amount refunded on account of cancellation of unit (provided 70% of the amount collected was deposited to the Separate Account earlier). (The CA will necessarily ensure that units stand cancelled and if the 70% of the principal amount is to be refunded, the details shall be given in Part B of this Certificate)	0.00			
16	**Amount actually withdrawn from Separate a/c till date since inception of the project.** This shall include the **following also**: a- 70% of the amounts already realised till date but not deposited in the Separate Account b- Amount already withdrawn towards amount refunded to the allottee(s) against cancellation of unit(s) c- Amount already withdrawn for repayment of loan as mentioned in 10a above (principal only)	0.00			
17	Bank charges, if any	0.00			
18	Repayment, if any, of principal amount of the loan/ borrowings taken against this project (to be allowed only after receipt of Completion Certificate/ Occupancy Certificate in accordance with the Bank Account Directions)*	0.00			
19	Computed Balance in Separate A/c as on date: **(S No. 12 - S No. 16 - S No. 17)**	0.00			
20	Actual Balance available in Separate A/c as on date	0.00			
21	Difference between the computed balance and actual balance in Separate A/c (S No. 19 - S No. 20) Should be Nil (In case computed balance is significantly higher than actual balance, revisit Row 16)	0.00			
22	**Eligibility for withdrawal (i.e. the amount that can be withdrawn) from the Separate A/c (S No. 13 + S No. 14 + S No. 15 + S No. 18- S No. 16)***	**4352.00**			
23	Amount to be directly paid to the vendors/ billers/ contractors/ Allottees (in case of refund as per S No. 15 above) **as per Part B of this Certificate**	0.00			
24	Amount that can be finally transferred to the Transaction account **(S No. 22 - S No. 23)**	**4352.00**			

This certificate is being issued on specific request of Kamroop Promoters LLP (UPRERAPRM203619) for UP RERA compliance. The certification is based on the information and records produced before us and is true to the best of our/my knowledge and belief.

Notes:

1) Based on the information provided by the promoter, I/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.

2) It has been understood and confirmed by the promoter that admissibility of the interest on borrowings from Unsecured Loans/From institutions other than Banks for this project is restricted to SBI MCLR.

3) We certify that out of the **total estimated interest** in this certificate, Rs. 0.00 Lacs is the interest on unsecured loans/From institutions other than Banks and is restricted to the prevailing SBI MCLR i.e. 8.70%.

4) We certify that out of the **total interest amount incurred** in this certificate, Rs.0.00Lacs is the interest on unsecured loans/From institutions other than Banks and is restricted to the prevailing SBI MCLR i.e.8.70%.

*5) We certify that the entry at Row 18 has been taken here for repayment of Principal amount of the loan/borrowings against this project after verifying that the CC/ OC of the entire project has been received (else entry at Row18 is Zero)

6) We also certify that there have been no changes in the prescribed format of the REG-3 and is prepared strictly in accordance of the provisions of Project Bank Account Directions (as amended from time to time).

Amit Bhargava
M No. 405564
Proprietor
(Chartered Accountants)
Firm Registration Number 024215C
UDIN: 26405564ZABMVI8225

AMIT BHARGAVA & COMPANY
FRN-024215C
GHAZIABAD
(NCR)
Chartered Accountant

Form-REG-3

CHARTERED ACCOUNTANT'S CERTIFICATE (On Letter Head)

(To be submitted at the time of Registration of Project, Withdrawal of Money from Separate Account and Submission of Quarterly Progress Report)

No. 01 **Date:- 12/06/26**

Information as on 10/06/26

Subject: Certificate of amount incurred on SKA CALISTO, UPRERA---- for Acquisition and Development of land and/or Construction of 2 Tower situated on Plot No- GH-03C, Pinewood Enclave,Sector-2, Wave City, Ghaziabad demarcated by its boundaries 28.65563889N to the North, 77.486936 to the South, to the 28.656086111 East to the 77.487455556 West of Tehsil -Ghaziabad,Competent Authority/Development Authority Ghaziabad Development Authority, District-Ghaziabad , PIN-201010, admeasuring 10125.98 sq. meter area, being developed by Kamroop Promoters LLP and [Promoter Id--UPRERAPRM203619], having **Separate A/c No.13400200040035 ,The Federal Bank Ltd Ltd,**

PART-B

I/ We also certify that:

Out of the amount reported in **Column 6 of S No. 4B** above:

(a) Rs. 4352.00 Lacs has been actually spent on the land, construction and development of the project and has not been spent on any item other than the purpose given in Section 4(2)(l)(d) and is, therefore, admissible for withdrawal from the Separate Account.

(b) Rs.0.00 Lacs is the amount for which bills/ invoices from the biller/ vendor/ contractor have been received for the work already rendered by them for the land, construction and development work of this project and being due for payment are, therefore, admissible for payment from the Separate Account directly to the biller/ vendor/ contractor in their bank account as per the list given below.

(c) Rs. 0.00 Lacs is the amount pertaining to the refund to be made to the Allottees where allotted units have been cancelled in compliance of U.P. RERA orders for refund to the concerned allottee or for the reason of default by the concerned allottee as per the Agreement For Sale entered into with that allottee.

(in Rs)

S No.	Name of the vendor/ contractor/ Allottee	Amount due	Amount due towards (detail of work)	Bank Name	IFSC	Bank Account No.
1						
2						
3						
4						
5	NIL	NIL				
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
	Total	-				

This certificate is being issued on specific request of Kamroop Promoters LLP (UPRERAPRM203619) for UP RERA compliance. The certification is based on the information and records produced before us and is true to the best of our/my knowledge and belief.

Amit Bhargava
M No. 405564
Proprietor
(Chartered Accountants)
Firm Registration Number 024215C
UDIN: 26405564ZABMVI8225

AMIT BHARGAVA & COMPANY
FRN-024215C
GHAZIABAD
(NCR)
Chartered Accountant

INDIA NON JUDICIAL

IN-UP83448446255584Y

Government of Uttar Pradesh

e-Stamp

Signature

ACC Name AVINASH KUMAR

Certificate No.	:	IN-UP83448446255584Y
Certificate Issued Date	:	26-May-2026 10:31 AM
Account Reference	:	NEWIMPACC (SV)/ up14010004/ NOIDA/ UP-GBN
Unique Doc. Reference	:	SUBIN-UPUP1401000461189281054152Y
Purchased by	:	KAMROOP PROMOTERS LLP
Description of Document	:	Article 4 Affidavit
Property Description	:	Not Applicable
Consideration Price (Rs.)	:	
First Party	:	KAMROOP PROMOTERS LLP
Second Party	:	Not Applicable
Stamp Duty Paid By	:	KAMROOP PROMOTERS LLP
Stamp Duty Amount(Rs.)	:	100 (One Hundred only)

NOTARY
VIRENDRA SINGH
ADVOCATE
REG. NO. 9471
VALIDITY 17-09-27
GOVT OF INDIA

IN-UP83448446255584Y

Please write or type below this line

RA-8

"This stamp papes is an Integral Part of attached document."

KAMROOP PROMOTERS LLP

Authorised Signatory

Statutory Alert:
1. The authenticity of this Stamp certificate should be verified at 'www.shcilestamp.com' or using e-Stamp Mobile App of Stock Holding. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy please inform the Competent Authority.

Form RA-8

Affidavit / Declaration on Credit Facilities Availed for the Project (Notarized)

To,

The Secretary

Uttar Pradesh Real Estate Regulatory Authority

LUCKNOW, Uttar Pradesh

Sub: Affidavit / Declaration on Credit Facilities Availed for the Project SKA CALISTO.

1. I, Lalit Narayan Jha Promoter of the proposed project SKA CALISTO duly authorized by the Promoter of the proposed project, do hereby solemnly declare, undertake and state that as on date given in the verification below the following credit facilities (secured / unsecured) have been availed/ are in the process of finalization for project SKA CALISTO.

	Details	
a.	Name of Lender	NIL
b.	Address of Lender's Office / Branch	NOT APPLICABLE
c.	Date of Borrowing / First Disbursement	NOT APPLICABLE
d.	Amount Sanctioned	NIL
e.	Amount Disbursed	NIL
f.	Outstanding Amount as on date of affidavit.	NIL
g	Details of Project Assets given as Mortgage / Security	NIL

2. I undertake that funds from the declared credit facility will be deposited in the separate account only.

3. I undertake that Rs NIL lacs against the total credit facility has been availed from a banking institution at the prevailing rate at the bank.

And/ Or

4. I undertake that Rs NIL lacs against the total credit facility has been availed from a an NBFC / as an unsecured loan at the interest rate of NA per annum; however, the claim of interest amount from the separate account of the project will be limited to SBI MCLR.

5. I also confirm that the certificate given by the Chartered Accountant (including UDIN) Shri Amit Bhargava membership no. 4056[illegible] certifying all the borrowings on date, as required under para 10(ii) Of the Project Account Directions issued by U.P. RERA is enclosed with this affidavit.

NOTARY
VIRENDRA SINGH
ADVOCATE
REG. NO.-9471
VALIDITY 17-09-27
G.B. NAGAR
GOVT OF INDIA

KAMROOP PROMOTERS LLP

Authorised Signatory

6. I confirm that the certificate issued by the lending bank / institution namely, NIL as required under para 10(ii) of the Project Account Directions issued by U.P. RERA is also enclosed with this affidavit. NA

7. A future loan of Rs 15000 lacs is proposed to be availed for the project from bank and / or NBFC and /or Unsecured source. For the proposed loan of Rs 15000.00 lacs to be borrowed from NBFC / Unsecured source. Interest cost has been calculated at an average of current and expected rate of SBI MCLR per annum over the loan tenor. However, interest amount in the estimated cost of the project would be restricted to the rate of SBI MCLR per annum on the date of availing loan.

8. We understand that as per provision laid down in Section 11(4)(h) of RERA Act, after the execution of an agreement for sale for any apartment, plot or building, as the case may be, we cannot mortgage or create a charge on such apartment, plot or building, as the case may be, and if any such mortgage or charge is made or created then notwithstanding anything contained in any other law for the time being in force, it shall not affect the right and interest of the allottee who has taken or agreed to take such apartment, plot or building, as the case may be.

KAMROOP PROMOTERS LLP

Deponent
Authorised Signatory

Verification

The Contents of this Affidavit cum Declaration are true and correct and nothing material has been concealed by me therefrom.

Verified by me at NOIDA on this 13th day of June 2026.

NOTARY
VIRENDRA SINGH
ADVOCATE
REG. NO.-9471
VALIDITY 17-09-27
G.B. NAGAR
GOVT OF INDIA

KAMROOP PROMOTERS LLP

Deponent
Authorised Signatory

ATTESTED

VIRENDRA SINGH
ADVOCATE (NOTARY)
DISTT GAUTAM BUDH NAGAR

TO WHOM SO EVER IT MAY CONCERN

As per records and documents provided by the management of **M/s Kamroop Promoters LLP** we do hereby certify that no credit facility has been availed by the company from any Bank/Financial Institution/NBFC as on 13/06/2026.

The above certificate is provided at the specific request of the company **M/s Kamroop Promoters LLP** and is not intended for general public circulation without our prior approval.

Regards

UDIN: 26405564ROQLZM2051

For Amit Bhargava & Company
(Chartered Accountant)

AMIT BHARGAVA & COMPANY
FRN-024215C
GHAZIABAD
(NCR)
Chartered Accountant

Amit Bhargava
(Proprietor)
M No. 405564
FRN: 024215C
Date: 13/06/2026

Amit Bhargava & Company
Chartered Accountants

CA Amit Bhargava
B.Com., FCA
Mob. : +91-9871946263

To

Uttar Pradesh Real Estate Regulatory Authority.
Naveen Bhawan, Rajya Niyojan Sansthan.
Kalakankar House, Old Hyderabad,
Lucknow - 226007

Subject: - UPRERA Project –SKA CALISTO, Pinewood Enclave, Sec-2, Wave City, District-Ghaziabad Registration Application ID No- 2029438.

This is reference to the above-mentioned certificate, this to certify that the company has not currently availed any construction funding or loans, but an interest provision of ₹ 27.13 Crores has been included in the estimated project cost, based on the projected maximum loan amount of ₹ 150 Crores, we submit the following points for your kind consideration:

Interest cost has been calculated at an average of current and expected rate of SBI MCLR per annum over the loan tenure. However, interest amount in the estimated cost of the project would be restricted to the rate of SBI MCLR per annum on the date of availing loan.

Interest has been calculated on a monthly payout basis.

We trust that the above certificate will be found in order by your esteemed office.

UDIN: 26405564HSHITN8771

For Amit Bhargava & Company
(Chartered Accountant)

AMIT BHARGAVA & COMPANY
FRN-024215C
GHAZIABAD
(NCR)
Chartered Accountant

Amit Bhargava
(Proprietor)
M No. 405564
FRN: 024215C
Date: 13/06/2026

Office : 302, 3rd Floor, Tower-Ansal Sumedha, RDC, Raj Nagar, Ghaziabad, U.P.-201002
Noida Off. : 134, 3rd Floor, Tower-A, Correnthum, Sec.-62, Noida (U.P.)
E-mail : caamitbhargava@gmail.com, mailatabco@gmail.com