



# Amit Bhargava & Company

## Chartered Accountants

CA Amit Bhargava  
B.Com., FCA  
Form MBG-3-91-9871946263

### 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:- 05/05/26

Information as on 05/05/26

**Subject:** Certificate of amount incurred on SKA ATLANTIS, UPRERA--- for Acquisition and Development of land and/or Construction of 3 Tower situate on Plot No-3, GH-03, Sidhartaha Vihar Yojana, Sidhartha Vihar Ghaziabad demarcated by its boundaries 28 6486527777 to the North, 77 3984666666 to the South, to the 28 649875 East to the 77 3997777 West of Tehsil -Ghaziabad, Competent Authority/Development Authority Uttar Pradesh Awam Vikas Nigam Parishad, District-Ghaziabad, PIN-201010, admeasuring 16465 66 sq meter area, being developed by Aarohi Towers Pvt Ltd and [Promoter Id-UPRERAPRM471292], having Separate A/c No.- 2052643006 Bank Name Kotak Mahindra Bank Ltd, Navyug Market, Ghaziabad

#### PART-A

S.No.	Particulars	Rs.in lacs	Rs. In lacs	Rs. In lacs	Rs. In lacs
		Total Estimated Cost	Amount incurred till last quarter	Amount incurred during the quarter	Amount incurred till now
1	2	3	4	5	6
<b>1</b>	<b>Land Cost</b>				
	<b>(a) Acquisition cost of land and legal costs on land transaction:</b>				
	<b>(a.1) For Project Estimation Purpose</b>				
	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	20,536 00	11,032 00	-	11,032 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	-	-	-	-
	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	-	-	-	-
	<b>TOTAL OF LAND COST - For Project Estimation Purpose</b>	20,536 00	11,032 00	-	11,032 00
	<b>(a.2) For Purpose of % Completion of the project and Withdrawal from Separate Account</b>				
	i - In case of acquisition through Purchase, the actual purchase price will be considered	20,536 00	11,032 00	-	11,032 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	-	-	-	-
	<b>TOTAL OF LAND COST - For % completion and withdrawal purpose</b>	20,536 00	11,032 00	-	11,032 00
	<b>(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.</b>	8,061 00	8,061 00	-	8,061 00
	<b>(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).</b>	1,644 00	1,644 00	-	1,644 00
	<b>(d) Interest (Other than Penal Interest and Penalties etc )</b>				
	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	5,071 00	947 00	-	947 00
	<b>TOTAL OF LAND COST</b>				
<b>1A</b>	<b>- For Project Estimation Purpose i.e. a.1+ b+c+d</b>	35,312 00	21,684 00	-	21,684 00
<b>1B</b>	<b>- For Withdrawal Purpose i.e. a.2+ b+c+d</b>	35,312 00	21,684 00	-	21,684 00
<b>2</b>	<b>Project Clearance Fees</b>				
	<b>(a) Fees paid to RERA</b>	2 50	0 35	-	0 35
	<b>(b) Fees paid to Local Authority</b>	750 00	562 00	-	562 00
	<b>(c) Consultant/Architect Fees (directly attributable to project)</b>	300 00	32 00	-	32 00
	<b>(d) Any other (specify)</b>	50 00	-	-	-
	<b>TOTAL OF FEES PAID</b>	1,102 50	594 35	-	594 35
<b>3A</b>	<b>Cost of Construction and Development</b>				
	<b>(a) Cost of services (water, electricity to construction site) , Site Overheads,</b>	2,730 00	-	-	-
	<b>(b) Depreciation cost of machinery and equipment purchased, or hired and maintenance costs, consumables etc , (so long as these costs are directly incurred in the construction of the concerned project).</b>	-	-	-	-
	<b>(c) Cost of materials actually purchased Construction exp</b>	56,723 50	14 65	-	14 65
	<b>(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project).</b>	1,200 00	3 00	-	3 00
	<b>Total of Construction and Development Cost (sum of (a) to (d) of 3A)</b>	60,653 50	17 65	-	17 65

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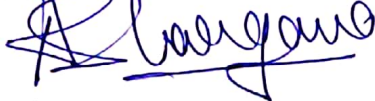
3B	Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)		-	-	-
3C	Total Construction and Development Cost (Lower of 3A and 3B.)	60,653.50	-	-	-
3D	Interest on loan/ borrowing (Other than Penal Interest and Penalties etc.) provided such loan/ borrowing has been utilised for construction of this project: a) paid to Financial Institution, Scheduled Banks, NBFC and 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)"	2,755.00	-	-	-
3E	TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)	63,408.50	17.65	-	17.65
4	TOTAL COST OF PROJECT				
4A	- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)	99,823.00			
4B	- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)	99,823.00	22,296.00	-	22,296.00
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			0.00%	
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)			22.34%	
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	
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 Estimated Cost * Proportionate Cost Incurred on the Project) (Column 3 of S No. 4B * S No. 6)			22296.00	
14	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	
15	Amount actually withdrawn till date since inception of the project (This shall include 70% of the amounts already realised till date but not deposited in the Separate Account & the amount already withdrawn towards amount refunded to the allottee(s) towards cancellation of unit(s))			0.00	
16	Computed Balance in Separate A/c as on date (S No. 12 - S No. 15)			0.00	
17	Actual Balance available in Separate A/c as on date			0.00	
18	Difference between the computed balance and actual balance in Separate A/c (S No. 16 - S No. 17) Should be Nil			0.00	
19	Eligibility for withdrawal (i.e. the amount that can be withdrawn) from the Separate A/c (Minimum of S No. 17 and (S No. 13 + S No. 14 - S No. 15))			22296.00	
20	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	
21	Amount that can be finally transferred to the Transaction account (S No. 19 - S No. 20)			22296.00	

This certificate is being issued on specific request of M/s Aarohi Towers Pvt Ltd 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, 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

UDIN: 26405564YUOWHO6504

For Amit Bhargava & Company  
(Chartered Accountant)



Amit Bhargava  
(Proprietor)  
M.No. 405564  
FRN: 024215C







**Amit Bhargava & Company**  
Chartered Accountants

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To

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

Subject: - UPRERA Project -SKA ATLANTIS, Sidhartha Vihar, District-Ghaziabad  
Registration Application ID No- 2008589

Reference: - CA certificate dated 05/05/2026 vide UDIN No. 26405564YUOWHO6504 issued  
for RERA registration of AAROHI TOWERS PVT LTD

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 ₹ 27.55 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.

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: 26405564ICUASE8514  
For Amit Bhargava & Company  
(Chartered Accountant)

Amit Bhargava  
(Proprietor)  
M No. 405564  
FRN: 024215C  
Date: 08/05/2026