



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.-GJA/2026/001			Date:- 11.02.2026		
Information as on 31.12.2025					
Certification work Assigned vide letter No.- NIL Dated 11.01.2026					
Subject: Certificate of amount incurred on ONE ESTATE and RERA Registration No.- Applied for Acquisition and Development of land and/or Construction of 3 Nos. Comemrcial Towers (F,G and H) situated on Plot No. .A-37 & 38 Sector 62, Noida, demarcated by its boundaries (latitude and longitude of the end-points 28°62778" N, 77°37008" E, 28°62598" N, 77°37096" E, 28°62710" N,77°37097" E , 28°62585" N ,77°36891" E) to the North, to the South, to the East to the Noida, Tehsil Gautam Buddha Nagar, Competent Authority/Development Authority New Okhla Industrial Development Authority, District Gautam Buddha Nagar, PIN 201301, Land Area admeasuring 20,000 sq. meter , being developed by Krishna Apra Projects Private Limited [UPRERAPRM362713], having Separate A/c No. 739105000599 Krishna Apra Projects Private Limited Separate Bank Account for One Estate, Bank Name - ICICI Bank Ltd.					
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
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.	0	0	0	0
	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.	8,332	7482	0	7482
	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	0	0	0
	TOTAL OF LAND COST - For Project Estimation Purpose	8,332	0	0	0
	(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.	0	0	0.00	0
	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	8,332	7482	0	7482
	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.	0	0	0	0
	TOTAL OF LAND COST - For % completion and withdrawal purpose	8,332	7,482	0.00	7,482

GAURAV Digitally signed by
AGRAWAL GAURAV AGRAWAL
Date: 2026.02.11
17:08:42 +05'30'



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.-GJA/2026/001			Date:- 11.02.2026		
Information as on 31.12.2025					
Certification work Assigned vide letter No.- NIL Dated 11.01.2026					
Subject: Certificate of amount incurred on ONE ESTATE and RERA Registration No.- Applied for Acquisition and Development of land and/or Construction of 3 Nos. Comemrcial Towers (F,G and H) situated on Plot No. .A-37 & 38 Sector 62, Noida, demarcated by its boundaries (latitude and longitude of the end-points 28°62778" N, 77°37008" E, 28°62598" N, 77°37096" E, 28°62710" N,77°37097" E , 28°62585" N ,77°36891" E) to the North, to the South, to the East to the Noida, Tehsil Gautam Buddha Nagar, Competent Authority/Development Authority New Okhla Industrial Development Authority, District Gautam Buddha Nagar, PIN 201301, Land Area admeasuring 20,000 sq. meter , being developed by Krishna Apra Projects Private Limited [UPRERAPRM362713], having Separate A/c No. 739105000599 Krishna Apra Projects Private Limited Separate Bank Account for One Estate, Bank Name - ICICI Bank Ltd.					
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
	(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;	0	0	0	0
	(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);	0	0	0	0
	(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	0	0	0	0
	TOTAL OF LAND COST				
1A	- For Project Estimation Purpose i.e. a.1+ b+c+d	8,332	0	0	0
1B	- For Withdrawal Purpose i.e. a.2+ b+c+d	8,332	7,482	0.00	7,482.44
2	Project Clearance Fees				
	(a) Fees paid to RERA	2	0	0	0
	(b) Fees paid to Local Authority	235	79	0	79
	(c) Consultant/Architect Fees (directly attributable to project)	568	49	0	49
	(d) Any other (specify)	310	0	0	0
	TOTAL OF FEES PAID	1,115	129	0	129
3A	Cost of Construction and Development				
	(a) Cost of services (water, electricity to construction site) , Site Overheads;	0	0	0	0
	(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);	0	0	0	0
	(c) Cost of materials actually purchased;	31,018	482	0	482
	(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);	0	0	0	0
	Total of Construction and Development Cost (sum of (a) to (d) of 3A)	31,018	482	0	482
3B	Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)	31,018	433	0	433
3C	Total Construction and Development Cost (Lower of 3A and 3B.)		433	0	433
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)"	2,250	0	0	0
3E	TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)	33,268	433	0	433
4	TOTAL COST OF PROJECT				
4A	- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)	42,715			
4B	- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)	42,715	8,044	0	8,044



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	1%
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)	19%
7	Total amount received from allottees till date since Inception of the Project	0
8	70% Amount to be deposited in Separate Account (70%*S No. 7)	0
9	Loan sanctioned for the project till date (secured and unsecured both)	0
10	Loan disbursed for the project till date (secured and unsecured both)	0
11	Interest on deposits (flexi facility) credited to the Separate account	0
12	Total amount to be credited in the Separate Account till date (S No. 8 + S No. 10 + S No. 11)	0
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)	8,044
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
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
16	Computed Balance in Separate A/c as on date: (S No. 12 - S No. 15)	0
17	Actual Balance available in Separate A/c as on 31.12.2025	0
18	Difference between the computed balance and actual balance in Separate A/c (S No. 16 - S No. 17) Should be Nil	0
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))	8,044
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
21	Amount that can be finally transferred to the Transaction account (S No. 19 - S No. 20)	8044

This certificate is being issued on specific request of M/s Krishna Apra Projects Private Limited 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.

CA.Gaurav Agrawal (Proprietor)
(Membership Number- 409153)
Gaurav Jai Agrawal & Associates
Firm Registration Number (024547C)
UDIN: 26409153LAETJL2021
Email: gaurav.agrawal@gjagroup.co.in
Mobile No. 9718018063
Place : Greater NOIDA

GAURAV
AGRAWAL

Digitally signed by
GAURAV AGRAWAL
Date: 2026.02.11
17:09:10 +05'30'



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.-GJA/2026/001

Date:- 11.02.2026

Information as on 31.12.2025

Certification work Assigned vide letter No.- NIL Dated 11.01.2026

Subject: Certificate of amount incurred on ONE ESTATE and RERA Registration No.- Applied for Acquisition and Development of land and/or Construction of 3 Nos. Commercial Towers (F,G and H) situated on Plot No. .A-37 & 38 Sector 62, Noida, demarcated by its boundaries (latitude and longitude of the end-points 28°62778" N, 77°37008" E, 28°62598" N, 77°37096" E, 28°62710" N,77°37097" E , 28°62585" N ,77°36891" E) to the North, to the South, to the East to the Noida, Tehsil Gautam Buddha Nagar, Competent Authority/Development Authority New Okhla Industrial Development Authority, District Gautam Buddha Nagar, PIN 201301, Land Area admeasuring 20,000 sq. meter, being developed by Krishna Apra Projects Private Limited [UPRERAPRM362713], having Separate A/c No. 739105000599 Krishna Apra Projects Private Limited Separate Bank Account for One Estate, Bank Name - ICICI Bank Ltd.

PART-B

I/ We also certify that:

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

- Rs. 8,044 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.
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.
- 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	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total		0.00	0.00			

This certificate is being issued on specific request of Krishna Apra Projects Private Limited, [UPRERAPRM362713] 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.

GAURAV Digitally signed by
AGRAWAL GAURAV AGRAWAL
Date: 2026.02.11
17:09:26 +05'30'

CA.Gaurav Agrawal (Proprietor)
(Membership Number- 409153)
Gaurav Jai Agrawal & Associates
Firm Registration Number (024547C)
UDIN: 26409153LAETJL2021
Email: gaurav.agrawal@gjagroup.co.in
Mobile No. 9718018063
Place : Greater NOIDA



TO WHOM SO EVER IT MAY CONCERN

This is to certify that Krishna Apra Projects Private Limited ("Promoter") has applied for registration of the following Project with the Hon'ble Uttar Pradesh Real Estate Regulatory Authority (UP RERA):

- **One Estate**

The above said Project is situated at Plot No. A-37 & 38 Sector 62, NOIDA, Gautam Buddha Nagar, Uttar Pradesh.

The total estimated finance / interest cost for the above-mentioned project is Rs. 2,250 Lakhs, which pertains to the **Construction Finance / Term Loan** proposed to be availed for the construction and development of the Project.

Based on the records, documents produced, and information provided by the Promoter, the breakup of estimated Finance cost for the above said project is as follows:

Calculation of Estimated Interest Cost of One Estate		
S.No.	Particulars	Total
1	Secured Loan (in Lakhs)	3,000
2	Unsecured Loan (in Lakhs)	3,000
3	Interest on Secured Loan (Rate of Interest @ 12%)	1,440
4	Interest on Unsecured Loan (Rate of Interest @ 9%- "SBI-MCLR")	810
	Total Interest Cost (In Lakhs)	2,250

It is hereby certified that the above statement is **true and correct** to the best of my knowledge. The figures have been provided based on documents, records produced before me, and clarifications/explanations given by the Promoter Company.

For Gaurav Jai Agrawal & Associates

Chartered Accountants

Firm Regn. No. 024547C

**GAURAV
AGRAWAL**

Digitally signed by
GAURAV AGRAWAL
Date: 2026.01.16
17:54:35 +05'30'

Gaurav Agrawal

(Proprietor)

Membership No.- 409153

Dated: 16.01.2026

Place: Greater NOIDA

UDIN No.- 26409153QMKNKOU1182