



Form-REG-3					
<b>CHARTERED ACCOUNTANT'S CERTIFICATE (On Letter Head)</b>					
(To be submitted at the time of Registration of Project, Withdrawal of Money from Separate Account and Submission of Quarterly Progress Report)					
No.- GJA/2026/047			Date:- 09.05.2026		
<b>Information as on 21.04.2026</b>					
Certification work Assigned vide letter No.- NIL Dated 22.04.2026					
Subject: Certificate of amount incurred on KB Central , RERA Registration No.- (Applied) for Acquisition and Development of land and/or Construction of 1 No. Commercial Building situated on Plot No. SLC-4, Sector -CHI-PHI EXTN, Greater NOIDA, demarcated by its boundaries (latitude and longitude of the end-points (28.438738,77.522221, 28.436436, 77.521796, 28.437944, 77.522463, 28.436451, 77.521792) to the North, to the South, to the East to the Greater Noida, Tehsil Gautam Buddha Nagar, Competent Authority/Development Authority Greater Noida Industrial Development Authority, District Gautam Buddha Nagar, PIN 201310, admeasuring 15,448.50 Sq. Meters, being developed by Avora Builders Private Limited [UPRERAPRM457952], having Separate Bank A/c No.'50200119070707, ABPL Separate Bank Account for KB Central, Bank Name- HDFC Bank Limited.					
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	<b>Land Cost</b>				
	(a) Acquisition cost of land and legal costs on land transaction:				
	<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.	21,862	5,652	0	5,652
	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	0	0	0
	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
	<b>TOTAL OF LAND COST - For Project Estimation Purpose</b>	21,862	5,652	0	5652
	<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.	21,862	5,652	0	5,652
	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	0.00	0.00	0.00	0.00
	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
	<b>TOTAL OF LAND COST - For % completion and withdrawal purpose</b>	21,862	5,652	0.00	5,652

**GAURAV AGRAWAL** Digitally signed by  
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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
	<b>TOTAL OF LAND COST</b>				
1A	- For Project Estimation Purpose i.e. a.1+ b+c+d	21,862	0	0	0
1B	- For Withdrawal Purpose i.e. a.2+ b+c+d	21,862	5,652	0.00	5,652
2	<b>Project Clearance Fees</b>				
	(a) Fees paid to RERA	0	0	0	0
	(b) Fees paid to Local Authority	650	61	0	61
	(c) Consultant/Architect Fees (directly attributable to project)	0	0	0	0
	(d) Any other (specify)	0	0	0	0
	<b>TOTAL OF FEES PAID</b>	650	61	0	61
3A	<b>Cost of Construction and Development</b>				
	(a) Cost of services (water, electricity to construction site) , Site Overheads;	2,118	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;	13,419	0	0	0
	(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);	0	0	0	0
	<b>Total of Construction and Development Cost (sum of (a) to (d) of 3A)</b>	15,537	0	0	0
3B	<b>Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)</b>	15,537	0	0	0
3C	<b>Total Construction and Development Cost (Lower of 3A and 3B.)</b>		0	0	0
3D	<b>Interest on loan/ borrowing (Other than Penal Interest and Penalties etc.) provided such loan/ borrowing has been utilised for construction of this project:</b> 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)"	4,000	0	0	0
3E	<b>TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)</b>	19,537	0	0	0
4	<b>TOTAL COST OF PROJECT</b>				
4A	- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)	42,050			
4B	- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)	42,050	5,713	0	5,713



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)	14%
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)	5,713
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 21.04.2026	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))	5,713
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)	5713

This certificate is being issued on specific request of M/s Avora Builders 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.

CA.Gaurav Agrawal ( Proprietor)  
(Membership Number- 409153)

Gaurav Jai Agrawal & Associates

Firm Registration Number ( 024547C)

UDIN: 26409153BCOVMI1599

Email: [gaurav.agrawal@gjagroup.co.in](mailto:gaurav.agrawal@gjagroup.co.in)

Mobile No. 9718018063

Place : Greater NOIDA

**GAURAV**  
**AGRAWAL**

Digitally signed by  
GAURAV AGRAWAL  
Date: 2026.05.09  
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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/2026/047

Date:- 09.05.2026

**Information as on 21.04.2026**

Certification work Assigned vide letter No.- NIL Dated 22.04.2026

Subject: Certificate of amount incurred on KB Central , RERA Registration No.- (Applied) for Acquisition and Development of land and/or Construction of 1 No. Commercial Building situated on Plot No. SLC-4, Sector -CHI-PHI EXTN, Greater NOIDA, demarcated by its boundaries (latitude and longitude of the end-points (28.438738,77.522221, 28.436436, 77.521796, 28.437944, 77.522463, 28.436451, 77.521792) to the North, to the South, to the East to the Greater Noida, Tehsil Gautam Buddha Nagar, Competent Authority/Development Authority Greater Noida Industrial Development Authority, District Gautam Buddha Nagar, PIN 201310, admeasuring 15,448.50 Sq. Meters, being developed by Avora Builders Private Limited [UPRERAPRM457952], having Separate Bank A/c No.'50200119070707, ABPL Separate Bank Account for KB Central, Bank Name- HDFC Bank Limited.

**PART-B**

I/ We also certify that:

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

- Rs. 5,713 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.
<b>Total</b>		<b>0.00</b>	<b>0.00</b>			

This certificate is being issued on specific request of Avora Builders Private Limited [UPRERAPRM457952] 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 AGRAWAL**  
Digitally signed by  
GAURAV AGRAWAL  
Date: 2026.05.09  
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CA.Gaurav Agrawal (Proprietor)  
(Membership Number- 409153)  
Gaurav Jai Agrawal & Associates  
Firm Registration Number (024547C)  
UDIN: 26409153BCOVMI1599  
Email: [gaurav.agrawal@gjagroup.co.in](mailto:gaurav.agrawal@gjagroup.co.in)  
Mobile No. 9718018063  
Place : Greater NOIDA



**Certificate No.- GJA/2026/048**

**TO WHOM SO EVER IT MAY CONCERN**

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

- **KB Central (ID1997347)**

The above said Project is situated at Plot No. SLC-4, Sector Chi Phi Extension, Greater NOIDA, Gautam Buddha Nagar, Uttar Pradesh, PIN-201310

That for the purpose of construction and development of the Project, the Promoter Company may avail Construction Finance / Term Loan of ₹ 100 Crore from a Scheduled Bank / Financial Institution for a period of four (4) years. Accordingly, an amount of ₹ 40 Crore towards estimated interest/finance cost has been included in the total estimated project cost, calculated at an assumed interest rate of 10% per annum, being the expected rate at which the loan/credit facility may be sanctioned by the Bank / Financial Institution.

That in case Interest amount will be 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)".

This Certificate has been issued on Specific request of the Promoter Company and it is certified that the above statement is true to the best of my knowledge & has been provided based on documents, records, Management Representation Letter (MRL) produced before me, and clarifications / explanations provided by the Company.

For Gaurav Jai Agrawal & Associates

Chartered Accountants

Firm Regn. No. 024547C

**GAURAV**  
**AGRAWAL**

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GAURAV AGRAWAL  
Date: 2026.05.09  
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Gaurav Agrawal

(Proprietor)

Membership No.- 409153

Dated: 09.05.2026

Place: Greater NOIDA

**UDIN No.- 26409153FCDAHP1797**