GAURS
your own world

Point No. 8:

Clarification required for the interest of 3549 lacs mentioned in the CA certificate, upload RA-8 along with CA utilisation certificate for the same

Submission towards point no.8

1.1 Clarification:

The interest cost of ₹3549 Lacs pertains to the estimated construction loan of ₹150 Crs @ 10% p.a. with a tenure of 2.5 years to be availed from the Bank for construction cost funding. The same has been considered due to the requirement of financing initial design, planning and development costs, as well as to bridge the timing gap between project expenditures and collections from allottees during the construction period. The aforesaid estimation of project finance cost is based on the projected sales, collections, project expenses and can vary with the change in market scenario.

1.2 RA – 8 Attached herewith

1.3 CA Utilisation Certificate Attached herewith

For Gaursons India Pvt. Ltd.

Authorised Signatory

G.S. MATHUR AND COMPANY
Chartered Accountants

A-160,DELHI,DEFENCE COLONY DELHI 110024
Ph. 9650654498,11-41554881
e-mail : GSMCO.GSMCO@GMAIL.COM

Form-REG-3

CHARTERED 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)

CertificateNo. GIPL/GSM/ALARIS/001 **Date:- June 11, 2026**

Information as on 31st May 2026

Subject: Certificate of amount incurred on Project Name **GAUR ALARIS (PHASE 1)** RERA Registration No**............................** for Acquisition and Development of land or/and Construction of **8** Tower(s) **Eleganza, Evania, Gaudium, Elance, Azura, Orlena, Elara, Aurea & Community-Club Regalia** situate on Plot No. **GH-13, SECTOR-22D, YEIDA, GAUTAM BUDDHA NAGAR (UP)**, Demarcated by its boundaries (latitude and longitude of the end-points) **28.280735N 77.551709E, 281645.68N 773259.26E, 281653.58N 773309.05E, 281649.05N 773310.69E** of Village **Roneja**, Tehsil Jewar, Competent Authority/Development Authority **YEIDA**, District **Gautam Buddha Nagar (UP)** , PIN **203209**, admeasuring **39145.00 sq. meter area**, being developed by Promoter Name M/S **GAURSONS INDIA PRIVATE LIMITED** and Promoter Id :- **UPRERAPRM2019 (gaursonsindia.rera@gaursonsindia.com)**, having Separate A/c No.**57500001944120** Bank Name **HDFC BANK**

PART-A

		Rs.in lacs	Rs. In lacs	Rs. In lacs	Rs. In lacs
S.No.	**Particulars**	**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.	29,683			
	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.	-			
	TOTAL OF LAND COST - For Project Estimation Purpose	29,683			
	(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.	29,683	11,239	-	11,239
	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	29,683	11,239	-	11,239
	(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;	-	-	-	-
	(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);	-	-	-	-
	(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**	29,683			
1B	**- For Withdrawal Purpose i.e. a.2+ b+c+d**	29,683	11,239	-	11,239
2	**Project Clearance Fees**				
	(a) Fees paid to RERA	2,512	-	-	-
	(b) Fees paid to Local Authority		8	-	8
	(c) Consultant/Architect Fees (directly attributable to project)		60	-	60
	(d) Any other (specify)		-	-	-
	TOTAL OF FEES PAID	2,512	68	-	68
3A	**Cost of Construction and Development**				
	(a) Cost of services (water, electricity to construction site) , Site Overheads;	1,06,360	-	-	-
	(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);		-	-	-
	(c) Cost of materials actually purchased;		91	-	91
	(d) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);	2,768	-	-	-
	Total of Construction and Development Cost (sum of (a) to (d) of 3A)	**1,09,128**	**91**	**-**	**91**

3B	*Cost of Construction and Development incurred (the amount as reported in Row 4 of the latest Engineer's Certificate i.e. REG-2)*		91	-	**91**
3C	***Total Construction and Development Cost (Lower of 3A and 3B.)***		**91**	**-**	**91**
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)"*	**3,549**	**-**	**-**	**-**
3E	***TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)***	**1,12,677**	**91**	**-**	**91**
4	**TOTAL COST OF PROJECT**				
4A	**- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3I**	**1,44,872**			
4B	**- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)**	**1,44,872**	**11,397**	**-**	**11,397**
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	**0.08%**			
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)	**7.87%**			
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)**	**11397.45**			
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))**	**0.00**			
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				
21	Amount that can be finally transferred to the Transaction account (**S No. 19 - S No. 20**)				

This certificate is being issued on specific request of M/s Gaursons India 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.

For G.S. Mathur & Co.
Chartered Accoutants
FRN 008744N

Abhishek Chandna
Partner
Membership 444331
UDIN: 26444331LKYTAX9227
Date: 11-06-2026
Place: New Delhi.

G.S. MATHUR AND COMPANY
Chartered Accountants

A-160,DELHI,DEFENCE COLONY DELHI 110024
Ph. 9650654498,11-41554881
e-mail : GSMCO.GSMCO@GMAIL.COM

Form-REG-3

CHARTERED 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)

CertificateNo. GIPL/GSM/ALARIS/001 **Date:- June 11, 2026**

Information as on 31st May 2026

Subject: Certificate of amount incurred on Project Name **GAUR ALARIS (PHASE 1)** RERA Registration No........................... for Acquisition and Development of land or/and Construction of **8** Tower(s) **Eleganza, Evania, Gaudium, Elance, Azura, Orlena, Elara, Aurea & Community-Club Regalia** situate on Plot No. **GH-13, SECTOR-22D, YEIDA, GAUTAM BUDDHA NAGAR (UP)**, Demarcated by its boundaries (latitude and longitude of the end-points) **28.280735N 77.551709E, 281645.68N 773259.26E, 281653.58N 773309.05E, 281649.05N 773310.69E** of Village Roneja, Tehsil Jewer, Competent Authority/Development Authority YEIDA, District Gautam Buddha Nagar (UP) , PIN **203209**, admeasuring **39145.00 sq. meter** area, being developed by Promoter Name **M/S GAURSONS INDIA PRIVATE LIMITED** and Promoter Id:- UPRERAPRM2019 (**gaursonsindia.rera@gaursonsindia.com)**, having **Separate A/c No 57500001944120 Bank Name HDFC BANK**

PART-B

I/ We also certify that:
Out of the amount reported in **Column 6 of S No. 4B** above:

(a) Rs. 11,397/- 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. _Nil_ 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. _Nil_ 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						
6						
7						
8		NIL				
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
	Total	-				

This certificate is being issued on specific request of M/s GAURSONS INDIA PRIVATE LIMITED, Promoter's Id gaursonsindia.rera@gausonsindia.com 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.

For G.S. Mathur & Co.
Chartered Accoutants
FRN 008744N

Abhishek Chandna
Partner
Membership 444331
UDIN: 26444331LKYTAX9227
Date: 11-06-2026
Place: New Delhi

सत्यमेव जयते

INDIA NON JUDICIAL

Government of Uttar Pradesh

e-Stamp

PRADEEP 9711669589 Acc Code UP16051404 Noida G. B. Nagar

Certificate No.	:	IN-UP37870524588382V
Certificate Issued Date	:	18-Jun-2023 11:13 AM
Account Reference	:	NEWIMPACC (SV)/ up16051404/ GAUTAMBUDDH NAGAR 1/ UP-GBN
Unique Doc. Reference	:	SUBIN-UPUP1605140470640834520198V
Purchased by	:	GAURSONS INDIA PVT LTD
Description of Document	:	Article 5 Agreement or Memorandum of an agreement
Property Description	:	Not Applicable
Consideration Price (Rs.)	:	
First Party	:	GAURSONS INDIA PVT LTD
Second Party	:	Not Applicable
Stamp Duty Paid By	:	GAURSONS INDIA PVT LTD
Stamp Duty Amount(Rs.)	:	100 (One Hundred only)

NOTARY RAMPAL SINGH Advocate Notary Ghaziabad (U.P.) Reg. No.-10720 Exp. Date 25-11-2029 GOVT. OF INDIA

IN-UP37870524588382V

Please write or type below this line

This is the Integral part of the Affidavit against RAB.

NOTARY RAMPAL SINGH Advocate Notary Ghaziabad (U.P.) Reg. No.-10720 Exp. Date 25-11-2029 GOVT. OF INDIA

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 for Declaration on Credit Facilities Availed for the Project

To,
The Secretary
Uttar Pradesh Real Estate Regulatory Authority
Naveen Bhavan, Rajya Niyojan Sansthan,
Kala Kankar House, Old Hyderabad, Lucknow – 226007

Sub: Affidavit / Declaration on Credit Facilities Availed for the Project GAUR ALARIS (PHASE 1)

I, **Sarthak Gaur** Promoter of the proposed project/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 GAUR ALARIS (PHASE 1).

	Details	
a.	Name of Lender	Not Applicable as no credit facilities has been availed/ in the process of finalization
b.	Address of Lender's Office/ Branch	
c.	Date of Borrowing/First Disbursement	
d.	Amount Sanctioned	
e.	Amount Disbursed	
f.	Outstanding Amount as on date of affidavit	
g.	Details of Project Assets given us Mortgage/Security	

2. I undertake that funds from the declared credit facility will be deposited in the separate account of the project 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 form a an NBFC / as an unsecured loan at the interest rate of N.A % 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 Abhishek Chandna (UDIN: 26444331SOHRYP2874) Membership no. 444331 certifying all the borrowings on date, as required under para 10 of the Project Account Directions issued by U.P. RERA is enclosed with this affidavit.

6. I confirm that the certificate issued by the lending bank / institution namely, N.A. as required under the Project Account Directions issued by U.P. RERA is also enclosed with this affidavit.

7. A future loan of Rs. 15,000 lacs is proposed to be availed for the project from Bank. For the proposed loan of Rs Nil lacs to be borrowed from NBFC/ Unsecured source (out of total loan amount of Rs 15,000 lacs), interest amount in the estimated cost of the project has been restricted to SBI MCLR which on the date is N.A. % per annum.

NOTARY
RAMPAL SINGH
Advocate
Notary Ghaziabad (U.P.)
Reg. No. 10720
Exp. Date 25-11-2029
GOVT. OF INDIA

8. I/ 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, I/ 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.

For Gaursons India Pvt. Ltd.

Deponent

Authorised Signatory

Verification

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

For Gaursons India Pvt. Ltd.

Verified by me at Ghaziabad on this 07th date of July 2026.

Authorised Signatory

Deponent

NOTARY
RAMPAL SINGH
Advocate
Notary Ghaziabad (U.P.)
Reg. No.-10720
Exp. Date 25-11-2029
GOVT. OF INDIA

ATTESTED
RAMPAL SINGH
Advocate
Notary Ghaziabad (U.P.)
Reg. No.-10720
Exp. Date 25-11-2029

G.S. MATHUR AND COMPANY
Chartered Accountants

A-160,DELHI,DEFENCE COLONY DELHI 110024
Ph. 9650654498,11-41554881
e-mail : GSMCO.GSMCO@GMAIL.COM

To,
Finance Consultant,
Uttar Pradesh Real Estate Regulatory Authority
Naveen Bhavan, Rajya Niyojan Sansthan,
Kala Kankar House, Old Hyderabad, Lucknow – 226007

Dear Sir,

We have reviewed the books of accounts and other financial information in respect of project **GAUR ALARIS (PHASE 1)** of **Gaursons India Private Limited.** As required under para 10 of the Project Account Directions issued by U.P. RERA, we certify that there is no Borrowing/loan (Secured or Unsecured) sanctioned for said project and there is no outstanding borrowing/loan amount as on date of the certificate. Further, we have verified charge appearing on the MCA portal as on date of the certificate and we certify that there is no charge created/appearing on MCA portal in respect of said project.

For GS MATHUR & CO.
Chartered Accountants
Firm Registration No: 008744N

CA Abhishek Chandna
Partner
Membership No: 444331
UDIN: 26444331SOHRYP2874
Place: New Delhi
Date: 19-06-2026

GAURS
your own world

Form-RA-8

Affidavit for Declaration on Credit Facilities Availed for the Project

To,
The Secretary
Uttar Pradesh Real Estate Regulatory Authority
Naveen Bhavan, Rajya Niyojan Sansthan,
Kala Kankar House, Old Hyderabad, Lucknow – 226007

Sub: Affidavit / Declaration on Credit Facilities Availed for the Project GAUR ALARIS (PHASE 1)

I, **Sarthak Gaur** Promoter of the proposed project/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 GAUR ALARIS (PHASE 1).

	Details	
a.	Name of Lender	Not Applicable as no credit facilities has been availed/ in the process of finalization
b.	Address of Lender's Office/ Branch	
c.	Date of Borrowing/First Disbursement	
d.	Amount Sanctioned	
e.	Amount Disbursed	
f.	Outstanding Amount as on date of affidavit	
g.	Details of Project Assets given us Mortgage/Security	

2. I undertake that funds from the declared credit facility will be deposited in the separate account of the project 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 form a an NBFC / as an unsecured loan at the interest rate of N.A % 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 Abhishek Chandna (UDIN: 26444331SOHRYP2874) Membership no. 444331 certifying all the borrowings on date, as required under para 10 of the Project Account Directions issued by U.P. RERA is enclosed with this affidavit.

6. I confirm that the certificate issued by the lending bank / institution namely, N.A. as required under the Project Account Directions issued by U.P. RERA is also enclosed with this affidavit.

7. A future loan of Rs. 15,000 lacs is proposed to be availed for the project from Bank. For the proposed loan of Rs Nil lacs to be borrowed from NBFC/ Unsecured source (out of total loan amount

For Gaursons India Pvt. Ltd.
Authorised Signatory

of Rs 15,000 lacs), interest amount in the estimated cost of the project has been restricted to SBI MCLR which on the date is N.A. % per annum.

8. I/ 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, I/ 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.

Deponent

For Gaursons India Pvt. Ltd.

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 Ghaziabad on this 19th date of June 2026.

For Gaursons India Pvt. Ltd.

Authorised Signatory

Deponent