



To,

The Board of Designated Partners,
M/s Regional Construction Private Limited.
Room no. 205, Welcome Plaza,
S-550/551, School Block,
Shakarapur, Delhi-110092

Sub: Chartered Accountant certificate regarding Project Cost Incurred and financial details of the project as on 15.07.2025.

Dear Sir,

1. As informed to us by the Board of Designated Partners of the Firm that the Firm is engaged in Real Estate Projects namely "EKAM COURTYARD" situated at Sector -5, Sohna, Gurugram.
2. Under the rules and regulations of RERA the Firm is required to submit the cost incurred on the project and we have been requested by the Management of the Firm to provide a report on the accompanying *Statement of Cost Incurred on the Project as at July.15.2025 (hereinafter referred to as the Statement) for the above purpose. This Statement has been prepared by the Management of the Firm, which we have initialed for the purpose of identification only.

Management's Responsibility:

3. The preparation of the Statement is the responsibility of the management of the Firm, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Chartered Accountants' Responsibility:

4. Pursuant to the requirements of the above, it is our responsibility to provide a reasonable assurance that:
 - (i) We have inquired into the state of affairs of the Firm in relation to the unaudited financial statements for the period ended July.15.2025.
 - (ii) the amount of Cost Incurred on Project as stated in Annexure A has been properly determined considering the unaudited financial statements as at July.15.2025.
5. We conducted our examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes (Revised 2016), issued by the Institute of Chartered Accountants of India (the "Guidance Note"), The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.



Opinion

7. Based on inquiries conducted and our examination as above, we report that:
- (i) We have inquired into the state of affairs of the Firm in relation to its unaudited financial statements as at and for the period ended July.15.2025.
 - (ii) The amount of Cost Incurred on Project as computed in the Statement attached herewith, as Annexure A, in our view has been properly determined. The amounts have been extracted from the unaudited financial statements of the Firm as at and for the year ended July.15.2025.

Restriction on Use

8. This report has been issued at the request of the Firm solely for use of the Firm:
- (i) In connection with provisions of RERA rules and regulations.
 - (ii) can be shared with the persons in connection with the above for onward submission to RERA, and may not be suitable for any other purpose. This report should not be used for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For AAJS And Associates
Chartered Accountants.
FRN – 034335C

Ashok Saini



CA Ashok Kumar Saini
Membership No. 459368.
Dated: 17/07/2025.
UDIN – 25459368BMKXFK5190

Annexure-A

Statement of Project Cost Incurred & Financial details

The Project Cost Incurred by the Firm as on 15.07.2025 is Rs. 133.50 Lakhs /- (Rupees One Crores Thirty-Three Lakhs Fifty Thousand Only) for its ongoing Project "EKAM COURTYARD" Commercial Project on land admeasuring 0.599 acres being developed at situated at Sector -5, Sohna, Gurugram as per the details given below:

S.No.	Nature of Head	Estimated Amount (Rs. In Lacs)	Actual till date (Rs. In Lacs)	Balance (Rs. In Lacs)
Inflow:-				
1	Sale Consideration	3419.76	0	3419.76
2	Equity by Promoter	133.50	133.50	0
3	Other Source	0		0
4	Loan/NCD	0		0
5	Remaining Balance (Actual till date inflow – Actual till date outflow)	-	-	-
Total		3553.26	133.50	3419.76
Outflow:-				
1	Land Cost	70.00	70	0
2	EDC	47.22	47.22	0
3	IDC	7.38	7.38	0
4	Conversion Charges	2.95	2.95	0
5	License Cost include security fee	5.95	5.95	0
6	Cost of Construction and Infrastructure	1870	0	1870
7	Administrative Cost	300	0	300
8	Marketing & Selling Cost	300	0	300
9	Interest cost	0	0	0
10	Tax & Cess	150	0	150
11	Brokerage & Commission	400	0	400
	TOTAL	3153.50	133.50	3020

For AAJS And Associates
Chartered Accountants.
FRN – 034335C

Ashok Kumar Saini



CA Ashok Kumar Saini
Membership No. 459368.
Dated: 17/07/2025.
UDIN – 25459368BMKXFK5190