



| Chartered Accountants Certificate | | |
|-----------------------------------|---|--|
| Report for the quarter ending | | 30th September 2025 |
| Subject | | Certificate for withdrawal of money from separate RERA accountant the end of the quarter 30th September 2025 |
| 1 | I/ we have undertaken assignment as Chartered Accountant for certifying withdrawal of money from separate RERA account at the end of the quarter as on 30th September 2025 | |
| Sr. No. | Particulars | Information |
| 1 | Project/phase of the project | Elan EPIC |
| 2 | Location | Sector -70 Gurgaon |
| 3 | Licensed area in acres | 4 |
| 4 | Area for registration in acres | 3.525 |
| 5 | HARERA registration no. | RC/REP/HARERA/GGM/2018/30 |
| 6 | Name of licensee | Elan Limited |
| 7 | Name of collaborator | -Not Applicable - |
| 8 | Name of developer | Elan Limited |
| 9 | Estimated cost of real estate project | 370 crs |
| 2 | Details related to inspection are as under | |
| 1 | Date of certifying withdrawal of money from separate RERA account | 11.10.2025 |
| 2 | Name of chartered accountant firm/ | ACA & Associates |
| 3 | I certify withdrawal of money from separate RERA account at the end of the quarter for the aforesaid project as completed on the date of this certificate is as given in table A and table B below; | |
| 4 | This certificate is being issued as per the requirement of compliance in accordance with the Real Estate (Regulation and Development) Act, 2016/ the Haryana Real Estate (Regulation and Development) Rules, 2017 by the company for the project/phase under reference and is based on the records and documents produced before me and explanations provided to me by the management of the company; it is based on the verification of books of accounts and other related documents till 30th September 2025 | |
| 5 | Further to above, based upon our examination of books of accounts and related records, it is confirmed that no amount has been withdrawn except for payment towards construction/ development, land cost and statutory dues/ charges. All statutory approvals as applicable on promoter are also valid on date. | |

| | |
|--------------------------------|------------------|
| Date | 11.10.2025 |
| Place | Noida |
| For CA firm | ACA & Associates |
| Partner/ proprietor Membership | 509200 |

Yours faithfully



Table - A

Project cost details (in lacs)

| Sr. No. | Particulars | Estimated (column - A) | | Incurred (column - B) | |
|---|---|------------------------|---------------------------|-----------------------|------------------------------------|
| | | Amount (Rs. in lacs) | (%) of total project cost | Amount (Rs. in lacs) | (%) of total incurred on Estimated |
| 1 | Land cost | 3,354 | 9.06% | 3,354 | 9.06% |
| 2 | External Development Charges | 536 | 1.45% | 616 | 1.66% |
| 3 | Infrastructure Development Charges | | | | |
| 4 | Internal Development Works | 161 | 0.44% | 161 | 0.44% |
| 5 | Cost of construction | 12,960 | 35.03% | 22,478 | 60.75% |
| 6 | Cost of construction of community facilities | | | | |
| 7 | Other costs | 19,989 | 54.02% | 20,500 | 55.41% |
| 8 | Total estimated cost of the real estate project (1+2+3+4+5+6+7) of estimated cost (column-A) | 37,000 | | | |
| 9 | Total cost incurred and paid of the real estate project (1+2+3+4+5+6+7) of incurred and paid (column-B) (taking into account the proportionate land cost, this in effect allows the promoter to withdraw the proportionate land cost component of | 47,110 | | | |
| 10 | Percentage of completion of construction work | 173% | | | |
| 11 | Proportion of the amount paid till the end of month/quarter towards land and construction cost vis-à-vis the total estimated cost. | 158% | | | |
| 12 | Amount which can be withdrawn from the separate RERA bank account. Total estimated cost x proportion of cost incurred and paid | 47,110 | | | |
| 13 | Less amount withdrawn till date of this certificate as per the books of accounts and bank statement | 46,628 | | | |
| 14 | Net amount which can be withdrawn from the separate RERA bank account under this certificate | 481 | | | |
| <p>Note.— Proportionate land cost shall be based on the total land cost in proportion of construction cost incurred against total construction cost or actual paid land cost, whichever is lesser.</p> <p>Projected Construction cost is arrived on the basis of some assumptions, available information and historical data, Existing policy / Taxes. It may be changed. Total collection received incl. of GST. Further GST amount included in other cost.</p> | | | | | |



| Table - B | | |
|-------------------------------|---|--|
| Details of RERA bank account: | | |
| 1 | Bank name | HDFC Bank Ltd. |
| 2 | Branch name | Sector-53, Vatika Atrium, A Block, Golf Course Road, Gurugram 122002 |
| 3 | Account no. | 50200048679145 |
| 4 | IFSC code | HDFC0000572 |
| 4 | Opening balance at the end of previous quarter as on 01st July 2025 | 1,719,966 |
| 5 | Deposits during the quarter under report (incl FD Int) | 81,336,583 |
| 6 | Withdrawals during the quarter under report | 67,946,000 |
| 7 | Closing balance at the end of the quarter as on 30th Sept 2025 | 15,110,549 |

This certificate is being issued as per the requirement of compliance in accordance with RERA Acts/rules by the company for the project/phase under reference and is based on the records and documents produced before me and explanations provided to me by the management of the company; It is based on the verification of books of accounts and other related documents till 30th September 2025.

Yours Faithfully,

Name and Signature of Chartered Accountant with Stamp
For ACA & Associates



Partner / Proprietor
(Membership Number 509200)
UDIN : 25509200BMAICX2729