



ACA & ASSOCIATES

CHARTERED ACCOUNTANTS

Annexure-C

Chartered Accountants Certificate		
Report for the quarter ending		31st March 2026
Subject		Certificate for withdrawal of money from separate RERA accountant the end of the quarter 31st March 2026
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 31st March 2026	
	Sr. No.	Particulars
	1	Project/phase of the project
	2	Location
	3	Licensed area in acres
	4	Area for registration in acres
	5	HARERA registration no.
	6	Name of licensee
	7	Name of collaborator
	8	Name of developer
	9	Estimated cost of real estate project
		Information
		Elan EPIC
		Sector -70 Gurgaon
		4
		3.525
		RC/REP/HARERA/GGM/2018/30
		Elan Limited
		-Not Applicable -
		Elan Limited
		370 crs
2	Details related to inspection are as under	
	1	Date of certifying withdrawal of money from separate RERA account at the end of the quarter
	2	Name of chartered accountant firm/ individual
		04.04.2026
		ACA & Associate
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 31st March 2026	
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to above, based upon our examination of books of accounts and related records, it is confirmed that no amount has been withdrawn except for payment towards construction/ development, land cost and statutory dues/ charges.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	04.04.2026
Place	New Delhi
For CA firm	ACA & Associate
Partner/ proprietor Membership no	509200

Yours faithfully
Abhishek
CHIRANJIVI ABHISHEK
ERIN NO. 028414N
Chartered Accountants

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%	22,912	61.92%
6	Cost of construction of community facilities				
7	Other costs	19,989	54.02%	20,671	55.87%
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 construction)	47,714			
10	Percentage of completion of construction work	176%			
11	Proportion of the amount paid till the end of month/quarter towards land and construction cost vis-à-vis the total estimated cost.	160%			
12	Amount which can be withdrawn from the separate RERA bank account. Total estimated cost x proportion of cost incurred and paid	47,714			
13	Less amount withdrawn till date of this certificate as per the books of accounts and bank statement	47,208			
14	Net amount which can be withdrawn from the separate RERA bank account under this certificate	507			

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.

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.



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 Jan 2026	72,10,456
5	Deposits during the quarter under report	1,92,64,859
6	Withdrawals during the quarter under report	2,56,50,000
7	Closing balance at the end of the quarter as on 31st March 2026	8,25,315

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 31st March 2026

Yours Faithfully,

Name and Signature of Chartered Accountant with Stamp

For ACA & Associates

Partner / Proprietor

(Membership Number 509200)

UDIN : 26509200GTICUQ5935

