



Annexure-C

Chartered Accountants Certificate		
Report for the quarter ending	31st December 2025	
Subject	Certificate for withdrawal of money from separate RERA account the end of the quarter 31st December 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 31st December 2025	
	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
	2	Name of chartered accountant firm/ individual
		07.01.2026
		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 December 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to above, based upon our examination of books of accounts and related records, it is confirmed that no amount has been withdrawn except for payment towards construction/ development, land cost and statutory dues/ charges.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	

Date	07.01.2026
Place	New Delhi
For CA firm	ACA & Associate
Partner/ proprietor Membership no	509200


Yours faithfully

FRN NO. 028414N
CHIRANJIVI ABHISHEK
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%	22,679	61.30%
6	Cost of construction of community facilities				
7	Other costs	19,989	54.02%	20,507	55.42%



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)	47,317
10	Percentage of completion of construction work	174%
11	Proportion of the amount paid till the end of month/quarter towards land and construction cost vis-à-vis the total estimated cost.	159%
12	Amount which can be withdrawn from the separate RERA bank account. Total estimated cost x proportion of cost incurred and paid	47,317
13	Less amount withdrawn till date of this certificate as per the books of accounts and bank statement	46,951
14	Net amount which can be withdrawn from the separate RERA bank account under this certificate	366

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 Oct 2025	1,51,10,549
5	Deposits during the quarter under report (incl FD Int)	2,43,99,907
6	Withdrawals during the quarter under report	3,23,00,000
7	Closing balance at the end of the quarter as on 31st Dec 2025	72,10,456

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 December 2025.

Additional Expenditure incurred as per demand of Allotee/Lessee and snag removal.

Yours Faithfully,

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

Partner / Proprietor
(Membership Number: 509200)
UDIN :26509200AXNUKE5772

