

**Annexure C**

<b>Chartered Accountants Certificate</b>		
<b>Report for quarter ending</b>		December 31, 2025
<b>Subject</b>		Certificate for withdrawal of money from separate RERA account at the end of the quarter
<b>1.</b>	We have undertaken assignment as Chartered Accountant for certifying withdrawal of money from separate RERA account at the end of the quarter ended on December 31, 2025	
<b>Sr. No.</b>	<b>Particulars</b>	<b>Information</b>
1.	Project/phase of the project	Birla Navya (Drisha 1A)
2.	Location	Sector- 63A, Gurugram, Haryana
3.	Licensed area in acres	110.20575 acres
4.	Area for registration in acres	1.159 acres
5.	HARERA registration no.	RC/REP/HARERA/GGM/391/123/2020/07
6.	Name of licensee	M/s Anant Raj Limited and Others
7.	Name of collaborator	NA
8.	Name of developer	M/s Avarna Projects LLP
9.	Estimated cost of real estate project	Rs. 11,800 lacs
<b>2.</b>	<b>Details related to inspection are as under</b>	
1.	Date of certifying withdrawal of money from separate RERA account	January 14, 2026
2.	Name of chartered accountant firm/ individual	Jain Jindal & Co.
<b>3.</b>	We certify withdrawal of money from separate RERA account for the aforesaid project on the date of this certificate is as given in table A and table B below;	
<b>4.</b>	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 us and explanations provided to us by the management of the company; it is based on the verification of books of accounts and other related documents till December 31, 2025.	
<b>5.</b>	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to above, based upon our examination of books of accounts and related records, it is confirmed that no amount has been withdrawn except for payment towards construction/ development, land cost and statutory dues/ charges.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	: January 14, 2026	Yours faithfully,  <b>VIKASH LATH</b>
Place	: Gurugram	
For (name of CA firm)	: Jain Jindal & Co., Firm Registration No: 025817N	
Partner Membership no.	: 514103	
UDIN	26514103VVYIJQ3147	

Table – A

Project cost details (in lacs)					
Sr. No.	Particulars	Estimated (column- A)		(column- B)	
		Amount (Rs. in lacs)	% of total project cost	Incurred & paid	% of total incurred
1.	Land cost	3,113.00	30.34%	3,044.01	32.36%
2.	External Development Charges	-	-	-	-
3.	Infrastructure Development Charges	-	-	-	-
4.	Internal Development Works	-	-	-	-
5.	Cost of construction	7,148.00	69.66%	6,363.10	67.64%
6.	Cost of construction of community facilities	-	-	-	-
7.	Other costs	-	-	-	-
8.	Total estimated cost of the real estate project (1+2+3+4+5+6+7) of estimated cost (column-A)	<b>10,261.00</b>			
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)	<b>9,407.11</b>			
10.	Percentage of completion of construction work (as per project architect's certificate by the end of month/quarter)	<b>107.40%</b>			
11.	Proportion of the amount paid till the end of month/quarter towards land and construction cost vis-à-vis the total estimated cost.	<b>91.68%</b>			
12.	Amount which can be withdrawn from the separate RERA bank account. Total estimated cost x proportion of cost incurred and paid i.e. Total authorised withdrawal up till now	<b>9,438.52</b> (including Rs. 31.40 lacs refunded to customers on account of withdrawal of interest in bookings)			

**Jain Jindal & Co.**  
(Chartered Accountants)

<b>13.</b>	Less amount withdrawn till date of this certificate as per the books of accounts and bank statement	<b>4,911.92</b> (including Rs. 31.40 lacs refunded to customers on account of withdrawal of interest in bookings)
<b>14.</b>	Net amount which can be withdrawn from the separate RERA bank account under this certificate valid from 01.01.2026	<b>4,526.60</b>

<b>Table – B</b>		
<b>Details of SEPARATE RERA bank account:</b>		
1.	Bank name	Kotak Mahindra Bank Limited
2.	Branch name	City view building, 201, Dr. Annie Besant Road, Worli, Mumbai, Maharashtra- 400018
3.	Account no.	5213086216
4.	IFSC code	KKBK0000634
5.	Opening balance at the end of previous quarter (as on September 30, 2025)	Rs. Nil
6.	Deposits during the quarter under report	Rs. 368.80 lacs
7.	Withdrawals during the quarter under report	Rs. 368.80 lacs
8.	Closing balance at the end of quarter (as on December 31, 2025)	Rs. Nil