BHUTA SHAH AND CO LLP

CHARTERED ACCOUNTANTS

E-6, First Floor, Connaught Place, New Delhi - 110 001

T : +91 11 4365 6583 / + 91 11 4365 6584

E-mail : sanjay.gupta@bhutashah.com, www.bhutashah.com

CERTIFICATE

Report for period ended on			30th June'2026
Subject			Certificate for withdrawal of money from separate RERA account at the end of the quarter
1.	I/ we have undertaken assignment as Chartered Accountant for certifying withdrawal of money from separate RERA account at the end of above mentioned quarter.		
	S. No.	**Particulars**	**Information**
	1.	Project/phase of the project	M2K Galleria-2
	2.	Location	Sector-5 & 7A, Dharuhera, Distt-Rewari
	3.	Licensed area in acres	65.849 Acres
	4.	Area for registration in acres	1.227 Acres
	5.	HARERA registration no.	HRERA-PKL-RWR-762-2025 dated 16-09-2025
	6.	Name of licensee	Elite Homes Pvt. Ltd.
	7.	Name of collaborator	NA
	8.	Name of developer	Elite Homes Pvt. Ltd.
	9.	Estimated cost of real estate project	Rs. 818.75 Lacs
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	Bhuta Shah and Co LLP, Chartered Accountants
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 June'26.		
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to above, based upon our examination of books of accounts and related records, it is confirmed that no amount has been withdrawn except for payment towards construction/ development, land cost and statutory dues/ charges.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.		

UDIN : 26093321AEVXSZ4951

For Bhuta Shah and Co LLP

Chartered Accountants

FRN: 101474W/W100100

SANJAY KUMAR GUPTA

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Sanjay Kumar Gupta, FCA

Partner

M. No. 093321

Place : Delhi

Date : 11/07/2026

Table – A					
Project cost details (Rs. in lacs)					
Sr. No.	Particulars	Estimated		Incurred & Paid	
		Amount (Rs. in lacs)	(%) of total project cost	Incurred & paid (Rs. In Lacs)	(%) of total incurred
1.	**Land cost**	249.93	33.04%	143.83	28.17%
2.	**External Development Charges**	177.99	23.53%	177.99	34.86%
3.	**Internal Development Works**	169.48	22.41%	97.53	19.10%
4.	**Cost of construction**	-	-	-	-
5.	**Other costs** (Exluding Finance & Marketing Cost)	159.01	21.02%	91.28	17.88%
6.	**Total estimated cost of the real estate project** (1+2+3+4+5) of estimated cost (column-A) **(Excluding Budgeted Finance & Marketing Cost)**	Rs. 756.41			
7.	**Total cost incurred and paid of the real estate project** (1+2+3+4+5) 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) **(Excluding Finance & Marketing Cost)**	Rs. 510.63			
8.	**Percentage of completion of construction work** (as per project architect's certificate by the end of	As per Architect's Certificate all components of the project are 100% completed			
9.	**Proportion of the amount paid till the end of month/quarter towards land and construction cost vis-à-vis the total estimated cost.**	510.63 / 756.41 = 67.51%			
10.	**Amount which can be withdrawn from the separate RERA bank account. Total estimated cost x proportion of cost incurred and paid**	756.41 x 67.51% = 510.63			
11.	**Less Net amount withdrawn till date of this certificate as per the books of accounts and bank statement***	**Rs. 456.8 Lacs**			
12.	**Net amount which can be withdrawn from the separate RERA bank account under this certificate**	**Rs. 53.82 Lacs**			

Note-1 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

Table – B		
Details of RERA bank account:		
1	Bank name	IDBI Bank
2	Branch name	Palam Delhi
3	Account no.	169102000030472- 70% Collection A/C
4	IPSC code	IBKL0000169
5	Opening balance as on 01-04-2026	Rs. 484.93 Lacs
6	Deposits during the period under report	Rs. 782.57 Lacs
7	Withdrawals during the period under report	Rs. 153.45 Lacs
8	Closing balance at the end of period (as on 30-06-2026)	Rs. 1114.06 Lacs

SANJAY KUMAR GUPTA

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