DEEPAK K CHHABRA & ASSOCIATES

(CHARTERED ACCOUNTANTS)
Add. : 902A/28, Jyoti Park, Sector-7,
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Annexure C

Chartered Accountants Certificate			
Report as on			**30/09/2026**
Subject		Certificate for withdrawal of money from separate RERA accountant as on date	
1	I/ we have undertaken assignment as Chartered Accountant for certifying withdrawal of money from separate RERA account at the end of the quarter ( ).		
	Sr. No.	**Particulars**	**Information**
	1	Project/phase of the project	Smartworld The Edition
	2	Location	Sec-66 Gurugram, Haryana
	3	Licensed area in acres	10.70
	4	Area for registration in acres	10.70
	5	HARERA registration no.	100 of 2023
	6	Name of licensee	M/s ETSY Realcon Pvt. Ltd.
	7	Name of collaborator	M/s ETSY Realcon Pvt. Ltd.
	8	Name of developer	M/s ETSY Realcon Pvt. Ltd.
	9	Estimated cost of real estate project	186983.90
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	**30/09/2026**
	2	Name of chartered accountant firm/ individual	
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/ theHaryana 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 (date 30/09/2026)		
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to above, based upon our examination of books of accounts and related records, it is confirmed that no amount has been withdrawn except for payment towards construction/ development, land cost and statutory dues/ charges.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.		

Yours faithfully,

Date : 30/09/2026
Place : Gurgaon
For Deepak K Chhabra & Associates
Proprietor
Membership No. 544281
UDIN : 26544281GRYILQ7562



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	12,080.93	6.46%	6,089.61	5.98%
2	External Development Charges	9,758.33	5.22%	6,556.07	6.43%
3	Infrastructure Development Charges	801.95	0.43%	801.96	0.79%
4	Internal Development Works	7,541.15	4.03%	88.00	0.09%
5	Cost of construction	111,963.59	59.88%	60.150.53	59.02%
6	Cost of construction of community facilities	-	-	-	-
7	Other costs	44,837.95	23.98%	28.226.91	27.70%
8	**Total estimated cost of the real estate project** (1+2+3+4+5+6+7) of estimated cost (column-A)	186983.90			
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)	101913.07			
10	**Percentage of completion of construction work** (as per project architect's certificate by the end of month/quarter)	Attached Architect Certificate			
11	**Proportion of the amount paid till the end of month/quarter towards land and construction cost vis-à-vis the total estimated cost.**	54.50%			
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**	101913.07			
13	**Less amount withdrawn till date of this certificate as per the books of accounts and bank statement**	92324.68			
14	**Net amount which can be withdrawn from the separate RERA bank account under this certificate**	9588.39			

DEEPAK K CHHABRA & ASSOCIATES
CA
FRN NO. [illegible]N
CHARTERED ACCOUNTANTS

Table – B		
Details of SEPARATE RERA bank account:		
1	Bank Name	ICICI Bank Ltd
2	Branch Name	M3M Tee Point, Sector-65 Gurugram
3	Account No.	777705721346
4	IFSC code	ICIC0007242
5	Opening balance at commencement	0.00
6	Deposits till 30/09/2026	95451.42
7	Withdrawals till 30/09/2026	92324.68
8	Closing balance at the end of the period (as on 30/09/2026)	3126.75

For Deepak K Chhabra & Associates
Chartered Accountant



Deepak Kumar
Proprietor
M.No. 544281
UDIN: 26544281GRXILQ7562
Date: 30.09.2026
Place: Gurgaon