

Annexure C

Chartered Accountants Certificate		
Report for quarter ending		
Subject		Certificate for withdrawal of money from separate RERA account 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 the quarter .		
Sr. No.	Particulars	Information
1.	Project/phase of the project	ATHENA PART
2.	Location	SITE 2, SECTOR 16, GURGAON
3.	Licensed area in acres	12.206
4.	Area for registration in acres	12.206
5.	HARERA registration no.	Regn. No. 239 of 2017
6.	Name of licensee	Brahma Center Development Pvt. Ltd.
7.	Name of collaborator	BESTECH INDIA PVT. LTD.
8.	Name of developer	BESTECH INDIA PVT. LTD.
9.	Estimated cost of real estate project	Rs.44945.00 LACS
2. Details related to inspection are as under		
1.	Date of certifying withdrawal of money from separate RERA account during the month	15.10.2026
2.	Name of chartered accountant firm/ individual	L.B. Singh & Associates
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 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to above, based upon our examination of books of accounts and related records, it is confirmed that no amount has been withdrawn except for payment towards construction/ development, land cost and statutory dues/ charges.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.		

Office No-06, Market-04, Chittaranjan Park, New Delhi-110019

+91 9811475358, 8797376784

singhlbassociates@gmail.com | singhrohit2009@gmail.com



Date	:15.10.2026	<div>Yours faithfully,</div> <div>LAL BABU SINGH</div> <div></div>
Place	: Gurugram	
For (name of CA firm)	: L.B. Singh & Associates	
Partner/ proprietor Membership no.	: 557800	
UDIN:	:	

Table – A

Project cost details (in Lacs)					
Sr. No.	Particulars	Estimated (column - A)		Actual (column - B)	
		Amount (Rs. in lacs)	(%) of total project cost	Incurred & paid (Proportionate cost or incurred/paid cost, whichever is lesser)	(%) of total incurred
1.	Land cost	41690.84	53.15%	Propotrianate Land Cost	0.00%
2.	External Development Charges	36745.00	46.85%	31924.33	86.88%
3.	Infrastructure Development Charges				
4.	Internal Development Works				
5.	Cost of construction				
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)	78435.84			

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)	31924.33
10.	Percentage of completion of construction work (as per project architect's certificate by the end of month/quarter)	86.88 % (In respect of Internal Development Works Only)
11.	Proportion of the amount paid till the end of month/quarter towards land and construction cost vis-à-vis the total estimated cost.	86.88%
12.	Amount which can be withdrawn from the separate RERA bank account. Total estimated cost x proportion of cost incurred and paid	31,924.33
13.	Less amount withdrawn till date of this certificate as per the books of accounts and bank statement	5213.06
14.	Net amount which can be withdrawn from the separate RERA bank account under this certificate	26711.27

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

Table – B

Details of RERA bank account:

1.	Bank name	HDFC BANK
----	-----------	-----------



Office No-06, Market-04, Chittaranjan Park, New Delhi-110019

+91 9811475358, 8797376784

singhlbassociates@gmail.com | singhrohit2009@gmail.com



L B Singh & Associates

Chartered Accountants



Table – B	
Details of RERA bank account:	
Bank name	HDFC BANK
Branch name	A-12, THE SHOPPING MALL, DLF QUTUB ENCLAVE, PHASE 1, GURGAON - DLF - HARYANA
Account no.	57500000152652
IFSC code	HDFC0000044
Opening balance as on Jan 1, 2025	Rs. 18,371,764.50
Deposits during the month under report	Rs. NIL
Withdrawals during the quarter under report	Rs. NIL
Closing balance as on March 31, 2025	Rs. 18,371,764.50



📍 Office No-06, Market-04, Chittaranjan Park, New Delhi-110019

☎ +91 9811475358, 8797376784

✉ singhlbassociates@gmail.com | singhrohit2009@gmail.com