



Date: 23rd April, 2026

FORM 4

(See Rule 5 (1) (a) (ii))

CHARTERED ACCOUNTANT'S CERTIFICATE

(For Registration of a Project and subsequent withdrawal of money)

Cost of Real Estate Project "One Goa – Phase 3" Goa RERA Registration Number: PRGO03252427

TABLE A - Estimated Cost of the Project (at the time of Registration of Project)			
Sr No	Particulars	Estimated	Incurred
1 (i)	Land Cost		
a.	Value of Land as ascertained from ASR prepared under the provisions of the Applicable Act applicable on the date of registration real estate project or as ascertained by Registered Valuer (In case due to inheritance, gift or otherwise, is not required to incur any cost towards acquisition of ownership or title to land)	27,93,06,432	27,93,06,432
	Estimated Amount of Premium payable to obtain development rights, FSI, additional FSI, fungible area and any other incentive/concession in deficiency under DCR from Local Authority or State Government/UT		
b.	Administration or any Statutory Authority.		
c.	Estimated Acquisition cost of TDR (if any)		
d.	Estimated Amounts payable to State Government/UT Administration or competent authority or any other statutory authority of the state or Central Government, towards stamp duty, transfer charges, registration fees etc; and	3,16,10,361	3,16,10,361
e.	Estimated Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by public authorities.		
f.	Under Rehabilitation Scheme		
i.	Estimated construction cost of rehab building including site development and infrastructure for the same as certified by Engineer		
ii.	Estimated Cost towards clearance of land of all or any encumbrances including cost of removal of legal/illegal occupants, cost for providing temporary transit accommodation or rent in lieu of Transit Accommodation, overheads cost, amounts payable to slum dwellers, tenants, apartment owners or appropriate authority or government or concessionaire which are not refundable and so on.		
iii.	Estimated Cost of ASR linked premium, fees, charges and security deposits or maintenance deposit or any amount whatsoever payable to any authorities towards and in project of rehabilitation.		
iv	Any other cost including interest estimated on the borrowing done specifically for construction of rehabilitation component.		
	Sub Total of Land Cost	31,09,16,793	31,09,16,793
1 (ii)	Development Cost / Cost of Construction of Building:		
a.	(i) Estimated Cost of Construction as certified by Engineer	58,14,46,309	
	(ii) Actual Cost of construction incurred as per the books of accounts as verified by CA)		11,40,81,854



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	(iii) Estimated Expenditure for development of entire project excluding cost of construction as per (i) above, i.e. salaries, consultants fees, site overheads, development works, cost of services (including water, electricity, sewerage, drainage, layout roads etc.), absorbed cost (attributable to this project) of machineries and equipment including its hire and maintenance cost, consumables etc.	19,70,18,659	14,68,34,377
	(iv) Off-Site expenditure incurred for development of project or phase of the project including all costs directly or indirectly incurred to complete the construction of the entire project or phase of the project registered.		
b.	Estimated Taxes, cess, fees, charges, premiums, interest etc. payable to any Statutory Authority.	-	-
c.	Interest payable to financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction.	14,05,95,515	6,42,84,325
	Sub Total of Development Cost	91,90,60,483	32,52,00,556
2	Total Estimated Cost of the Real Estate Project [1(i)+1(ii)] of Estimated Column	1,22,99,77,276	
3	Total Cost incurred of the Real Estate Project [1(i)+1(ii)] of Incurred Column		63,61,17,349
4	% Completion of Construction work (as per Project Architects Certificate)		
5	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost. (3/2 %)		51.72%
6	Amount Which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of cost incurred (Sr. number 2 * Sr. number 5)		63,61,17,349
7	Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement		15,23,67,000
8	Net Amount which can be withdrawn from the Designated Bank Account under this certificate		48,37,50,349

This certificate is being issued for compliance under the Real Estate (Regulation and Development) Act 2016 for **HOABL Impactum Land Private Limited** and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

For Mahadev Sawant & Co
Chartered Accountant

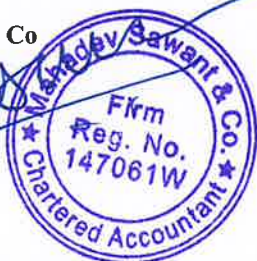
CA Mahadev Sawant

Proprietor

Membership No- 183312

FRN No- 147061W

UDIN No-26183312DTCWNQ8830



Place: Mumbai

Date: 23rd April, 2026

Note:

- 1) The Expression "incurred" would mean amount of product or service received, creating debt in favour of a seller or supplier and shall also include the amount of product or service received against the payment.
- 2) With respect to an Ongoing Project, at the time of registration of the Real Estate Project, the Estimated Land Cost and Development Cost / Cost of Construction to be certified shall be for the cost of the real estate project, since its inception and not the balance Estimated Land Cost and Development Cost / Cost of Construction to complete the project. That is, the total Incurred Cost of the Real Estate Project shall be the aggregate of the Incurred Land Cost and Development Cost / Cost of Construction of the project, since its inception till the date of the issuance of the certificate and the estimate Land Cost and Development Cost / Cost of Construction shall be for the entire project from the inception till completion.
- 3) Development cost / cost of construction of project should not include marketing and brokerage expenses towards sale of apartments. Such expenses though project cost, should not be borne from the amount that is required to be deposited in the designated separate account.

Annexure A**Statement for calculation of Receivables from the Sales of the Ongoing Real Estate Project****Sold Inventory:**

Sr. No.	Flat No	Carpet Area (Sq Mts)	Unit Consideration as per Agr. /Letter of Allotment	Due Received	Balance Receivables
1	C-01	226	1,09,20,550	65,14,794	44,05,756
2	C-02	165	88,50,087	7,22,397	81,27,690
3	C-04	186	1,12,06,194	7,99,319	1,04,06,875
4	C-05	147	67,70,576	4,66,646	63,03,930
5	C-06	146	63,06,811	6,61,100	56,45,711
6	C-08	196	99,18,258	18,18,823	80,99,435
7	C-09	138	62,98,370	4,47,683	58,50,687
8	C-11	172	79,01,791	17,60,480	61,41,311
9	C-14	225	1,03,21,744	44,43,118	58,78,626
10	C-15	116	55,90,716	29,06,538	26,84,178
11	C-16	116	54,40,716	35,59,656	18,81,060
12	C-17	116	53,40,716	29,40,660	24,00,056
13	C-20	116	53,40,716	19,47,141	33,93,575
14	C-22	116	55,46,802	4,11,850	51,34,952
15	C-24	116	55,64,716	3,79,652	51,85,064
16	C-26	116	53,64,717	26,34,497	27,30,220
17	C-35	173	80,00,640	10,30,000	69,70,640
18	C-37	232	1,07,02,042	6,52,473	1,00,49,569
19	C-41	225	1,07,21,744	17,20,584	90,01,160
20	C-42	173	79,99,640	12,28,402	67,71,238
21	C-44	143	65,83,856	34,37,219	31,46,637
22	C-45	144	65,32,622	2,24,198	63,08,425
23	C-46	144	66,31,622	21,47,392	44,84,230
24	C-47	187	84,96,507	5,89,339	79,07,168
25	C-48	135	69,76,497	6,39,827	63,36,670



26	C-49	116	59,49,303	6,39,827	53,09,476
27	C-50	137	63,01,604	43,71,738	19,29,866
28	C-51	232	1,07,53,042	15,39,941	92,13,101
29	C-54	175	79,56,990	22,45,000	57,11,990
30	C-55	186	1,12,57,194	8,05,318	1,04,51,876
31	C-60	169	95,10,926	9,41,582	85,69,344
32	C-61	143	65,83,856	13,99,830	51,84,026
33	C-63	118	52,52,609	1,00,000	51,52,609
34	C-68	116	53,40,716	8,01,107	45,39,609
35	C-69	143	65,83,856	9,81,579	56,02,277
36	C-70	143	68,33,856	18,87,789	49,46,067
37	C-71	116	54,90,716	23,95,408	30,95,308
38	C-80	124	54,64,569	19,42,097	35,22,472
39	C-81	116	50,89,716	3,50,817	47,38,899
40	C-82	116	52,59,716	11,56,780	41,02,936
41	C-84	116	62,66,402	1,71,390	60,95,012
42	C-86	116	53,40,716	18,18,444	35,22,272
43	C-87	176	80,38,839	6,02,913	74,35,926
44	C-89	143	67,83,856	10,23,587	57,60,269
45	C-90	156	71,46,783	5,55,457	65,91,326
46	C-91	154	70,22,235	24,03,526	46,18,709
47	C-92	154	70,51,252	9,31,087	61,20,165
48	C-95	147	70,70,576	10,33,363	60,37,213
49	C-103	172	79,07,791	11,57,041	67,50,750
50	C-104	172	77,41,791	10,76,258	66,65,533
51	C-105	156	93,81,368	6,29,756	87,51,612
52	C-106	179	86,50,180	8,73,668	77,76,512
53	C-107	204	91,69,313	73,42,318	18,26,995
54	C-108	123	56,41,622	51,53,105	4,88,517
55	C-109	146	67,22,811	27,35,335	39,87,476
56	C-110	172	89,35,129	2,34,705	87,00,424
57	C-112	225	1,06,72,744	7,00,000	99,72,744
58	C-123	143	65,83,856	55,68,947	10,14,909
59	C-126	166	90,46,090	18,74,712	71,71,378
60	C-133	142	67,86,090	26,70,748	41,15,342
61	C-134	142	67,86,090	46,98,864	20,87,226
62	C-135	116	54,90,716	3,93,145	50,97,571
63	C-139	116	58,12,303	11,56,706	46,55,597
64	C-141	165	81,12,990	48,03,186	33,09,804
65	C-151	147	74,16,105	5,89,194	68,26,911
66	C-153	116	59,75,303	22,00,000	37,75,303
67	C-154	116	53,40,716	22,29,002	31,11,714
68	C-163	198	1,17,10,189	8,48,716	1,08,61,473
69	C-164	143	65,33,856	2,00,000	63,33,856
70	C-183	114	69,72,245	6,83,349	62,88,896
71	C-191	143	68,83,856	53,20,901	15,62,955
72	C-199	225	1,09,22,744	8,19,206	1,01,03,538
73	C-201	116	58,40,716	25,72,608	32,68,108
74	C-202	116	55,40,716	20,72,408	34,68,308
75	C-210	143	69,76,054	24,41,619	45,34,435



76	C-211	143	68,83,856	10,06,796	58,77,060
77	C-217	147	67,70,576	5,02,715	62,67,861
78	C-225	143	67,76,054	28,86,331	38,89,723
79	C-226	143	67,33,856	25,35,822	41,98,034
80	C-229	188	87,20,463	12,08,209	75,12,254
81	C-232	156	71,21,783	40,84,795	30,36,989
82	C-233	143	70,83,856	5,25,976	65,57,880
83	C-234	143	76,17,104	30,00,000	46,17,104
84	C-235	143	64,98,856	4,91,953	60,06,903
85	C-241	186	91,28,911	12,200	91,16,711
86	C-243	167	77,04,179	16,81,585	60,22,594
87	C-244	186	89,28,911	37,14,564	52,14,347
88	C-245	143	65,83,856	9,77,705	56,06,151
89	C-246	225	99,96,744	7,42,258	92,54,486
90	C-247	170	81,57,091	18,86,197	62,70,894
91	C-250	202	1,24,53,934	10,33,940	1,14,19,994
92	C-251	196	85,24,388	12,78,658	72,45,730
93	C-252	233	1,05,32,814	10,42,749	94,90,065
94	C-261	143	64,52,856	21,96,013	42,56,843
95	C-262	143	66,82,856	21,75,000	45,07,856
96	C-276	143	72,69,490	14,394	72,55,096
97	C-280	143	64,82,856	36,42,650	28,40,206
98	C-283	143	72,69,490	7,12,482	65,57,008
99	C-293	143	70,83,856	10,51,952	60,31,904
100	C-297	143	70,83,856	5,00,000	65,83,856
101	C-302	172	1,04,76,427	7,27,795	97,48,632
102	C-304	187	91,21,507	13,72,052	77,49,455
103	C-309	143	72,61,490	45,000	72,16,490
104	C-312	143	65,83,856	29,18,500	36,65,356
105	C-327	143	86,73,798	6,51,119	80,22,679
106	C-328	143	67,38,856	22,13,600	45,25,256
107	C-329	143	68,33,856	10,98,301	57,35,555
108	C-330	143	65,83,856	20,00,000	45,83,856
109	C-331	143	65,83,856	4,88,851	60,95,005
110	C-333	143	87,39,599	6,57,568	80,82,031
111	C-337	226	1,00,44,550	49,43,232	51,01,318
112	C-338	230	1,02,06,430	60,56,768	41,49,662
113	C-343	172	79,01,791	17,71,212	61,30,579
		17,586	85,15,23,726	19,90,76,806	65,24,46,920

Unsold Inventory:

Sr. No.	Flat No	Carpet Area (Sq Mts)	Unit Consideration as per Agr. /Letter of Allotment
1	C-03	186	90,09,468
2	C-07	143	69,26,634
3	C-10	124	60,06,312
4	C-12	188	91,06,344
5	C-13	188	91,06,344



6	C-18	116	56,18,808
7	C-19	116	56,18,808
8	C-21	116	56,18,808
9	C-23	116	56,18,808
10	C-25	116	56,18,808
11	C-27	116	56,18,808
12	C-28	116	56,18,808
13	C-29	116	56,18,808
14	C-30	116	56,18,808
15	C-31	116	56,18,808
16	C-32	116	56,18,808
17	C-33	116	56,18,808
18	C-34	118	57,15,684
19	C-36	180	87,18,840
20	C-38	172	84,52,791
21	C-39	165	79,92,270
22	C-40	301	1,45,79,838
23	C-43	172	83,31,336
24	C-52	175	84,76,650
25	C-53	174	84,28,212
26	C-56	225	1,08,98,550
27	C-57	130	62,96,940
28	C-58	124	60,06,312
29	C-59	116	56,18,808
30	C-62	142	68,78,196
31	C-64	116	56,18,808
32	C-65	116	56,18,808
33	C-66	116	56,18,808
34	C-67	116	56,18,808
35	C-72	116	56,18,808
36	C-73	116	56,18,808
37	C-74	116	56,18,808
38	C-75	116	56,18,808
39	C-76	117	56,67,246
40	C-77	121	58,60,998
41	C-78	122	59,09,436
42	C-79	152	73,62,576
43	C-83	116	56,18,808
44	C-85	116	56,18,808
45	C-88	116	56,18,808
46	C-96	116	56,18,808
47	C-97	116	56,18,808
48	C-98	116	56,18,808
49	C-99	122	59,09,436
50	C-100	123	59,57,874
51	C-101	172	83,31,336
52	C-102	172	83,31,336
53	C-111	172	83,31,336
54	C-113	142	68,78,196
55	C-114	143	69,26,634



56	C-115	180	87,18,840
57	C-116	182	88,15,716
58	C-117	172	83,31,336
59	C-118	177	85,73,526
60	C-119	116	56,18,808
61	C-120	116	56,18,808
62	C-121	142	68,78,196
63	C-122	143	69,26,634
64	C-124	116	56,18,808
65	C-125	142	68,78,196
66	C-127	116	56,18,808
67	C-128	116	56,18,808
68	C-129	116	56,18,808
69	C-130	116	56,18,808
70	C-131	116	56,18,808
71	C-132	116	56,18,808
72	C-136	116	56,18,808
73	C-137	116	56,18,808
74	C-138	116	56,18,808
75	C-140	116	56,18,808
76	C-142	147	71,20,386
77	C-143	116	56,18,808
78	C-144	116	56,18,808
79	C-145	116	56,18,808
80	C-146	116	56,18,808
81	C-147	116	56,18,808
82	C-148	121	58,60,998
83	C-149	142	68,78,196
84	C-150	225	1,08,98,550
85	C-152	116	56,18,808
86	C-155	116	56,18,808
87	C-156	116	56,18,808
88	C-157	121	58,60,998
89	C-158	142	68,78,196
90	C-159	225	1,08,98,550
91	C-160	116	56,18,808
92	C-161	116	56,18,808
93	C-162	149	72,17,262
94	C-165	143	69,26,634
95	C-166	143	69,26,634
96	C-167	143	69,26,634
97	C-168	143	69,26,634
98	C-169	143	69,26,634
99	C-170	143	69,26,634
100	C-171	143	69,26,634
101	C-172	143	69,26,634
102	C-173	143	69,26,634
103	C-174	143	69,26,634
104	C-175	143	69,26,634
105	C-176	143	69,26,634



106	C-177	143	69,26,634
107	C-178	143	69,26,634
108	C-179	143	69,26,634
109	C-180	143	69,26,634
110	C-181	135	65,39,130
111	C-182	145	70,23,510
112	C-184	114	55,21,932
113	C-185	143	69,26,634
114	C-186	143	69,26,634
115	C-187	143	69,26,634
116	C-188	143	69,26,634
117	C-189	143	69,26,634
118	C-190	143	74,17,104
119	C-192	143	69,26,634
120	C-193	143	69,26,634
121	C-194	143	69,26,634
122	C-195	143	69,26,634
123	C-196	129	62,48,502
124	C-197	127	61,51,626
125	C-198	114	55,21,932
126	C-200	132	63,93,816
127	C-203	116	56,18,808
128	C-204	198	95,90,724
129	C-205	199	96,39,162
130	C-206	143	69,26,634
131	C-207	143	69,26,634
132	C-208	143	69,26,634
133	C-209	143	69,26,634
134	C-212	143	69,26,634
135	C-213	143	69,26,634
136	C-214	143	69,26,634
137	C-215	143	69,26,634
138	C-216	200	96,87,600
139	C-218	172	83,31,336
140	C-219	172	83,31,336
141	C-220	136	65,87,568
142	C-221	143	69,26,634
143	C-222	143	69,26,634
144	C-223	143	69,26,634
145	C-224	143	69,26,634
146	C-227	143	69,26,634
147	C-228	143	69,26,634
148	C-230	188	91,23,179
149	C-231	181	87,67,278
150	C-236	143	69,26,634
151	C-237	143	69,26,634
152	C-238	143	69,26,634
153	C-239	172	83,31,336
154	C-240	172	83,31,336
155	C-242	226	1,09,46,988



156	C-248	166	80,40,708
157	C-249	197	95,42,286
158	C-253	170	82,34,460
159	C-254	171	82,82,898
160	C-255	143	69,26,634
161	C-256	143	69,26,634
162	C-257	143	69,26,634
163	C-258	143	69,26,634
164	C-259	143	69,26,634
165	C-260	143	69,26,634
166	C-263	143	69,26,634
167	C-264	143	69,26,634
168	C-265	143	69,26,634
169	C-266	143	69,26,634
170	C-267	143	69,26,634
171	C-268	143	69,26,634
172	C-269	143	69,26,634
173	C-270	187	90,57,906
174	C-271	186	90,09,468
175	C-272	143	69,26,634
176	C-273	143	69,26,634
177	C-274	143	69,26,634
178	C-275	143	69,26,634
179	C-277	143	69,26,634
180	C-278	143	69,26,634
181	C-279	143	69,26,634
182	C-281	143	69,26,634
183	C-282	143	69,26,634
184	C-284	143	69,26,634
185	C-285	143	69,26,634
186	C-286	143	69,26,634
187	C-287	143	69,26,634
188	C-288	174	84,28,212
189	C-289	198	95,90,724
190	C-290	172	83,31,336
191	C-291	172	83,31,336
192	C-292	172	83,31,336
193	C-294	143	69,26,634
194	C-295	143	69,26,634
195	C-296	143	69,26,634
196	C-298	143	69,26,634
197	C-299	143	69,26,634
198	C-300	143	69,26,634
199	C-301	172	83,31,336
200	C-303	172	83,31,336
201	C-305	198	95,90,724
202	C-306	186	90,09,468
203	C-307	172	83,31,336
204	C-308	143	69,26,634
205	C-310	143	69,26,634



206	C-311	143	69,26,634
207	C-313	143	69,26,634
208	C-314	143	69,26,634
209	C-315	143	69,26,634
210	C-316	143	69,26,634
211	C-317	143	69,26,634
212	C-318	172	83,31,336
213	C-319	186	90,09,468
214	C-320	187	90,57,906
215	C-321	172	83,31,336
216	C-322	172	83,31,336
217	C-323	172	83,31,336
218	C-324	143	69,26,634
219	C-325	143	69,26,634
220	C-326	143	69,26,634
221	C-332	143	69,26,634
222	C-334	172	83,31,336
223	C-335	172	83,31,336
224	C-336	155	75,07,890
225	C-339	172	83,31,336
226	C-340	172	83,31,336
227	C-341	172	83,31,336
228	C-342	172	83,31,336
		33,257	1,61,15,31,326

Note:

The unsold inventory is valued at estimated Average Selling Price (ASP) as provided by the Promoters.

For Mahadev Sawant & Co
Chartered Accountant

CA Mahadev Sawant

Proprietor

Membership No- 183312

FRN No- 147061W

UDIN No-26183312DTCWNQ8830

Place: Mumbai

Date: 23rd April, 2026





FORM 5

(See Rule 4 (2))

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS) CHARTERED ACCOUNTANT'S CERTIFICATE

GoaRERA Registration Number (PRGO03252427)

This certificate is being issued for RERA compliance for the "One Goa – Phase 3" having Goa RERA Registration Number PRGO03252427 being developed by HOABL Impactum Land Private Limited and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

SN	Particulars	Amount (₹)
1	Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred) (calculated as per the Form IV)	59,38,59,927
2	Balance amount of receivables from sold apartments as per Annexure A to this certificate (as certified by Chartered Accountant as verified from the records and books of Accounts)	65,24,46,920
3	(i) Balance Unsold area (Sqm) (to be certified by Management and to be verified by CA from the records and books of accounts)	33,257
	(ii) Estimated amount of sales proceeds in respect of unsold apartments (calculated as per ASR or as ascertained by a registered valuer multiplied to unsold area as on the date of certificate, to be calculated and certified by CA) as per Annexure A to this certificate	1,61,15,31,326
4	Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	2,26,39,78,245
5	Amount to be deposited in Designated Account – 70% or 100%	70%

IF 4 is greater than 1, then 70 % of the balance receivables of ongoing project will be deposited in designated Account.

IF 4 is lesser than 1, then 100% of the of the balance receivables of ongoing project will be deposited in designated Account.

This certificate is being issued for compliance under the Real Estate (Regulation and Development) Act 2016 for HOABL Impactum Land Private Limited and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

For Mahadev Sawant & Co
Chartered Accountant

CA Mahadev Sawant

Proprietor

Membership No - 183312

FRN No- 147061W

UDIN No-26183312YSVLKS3183

Place: Mumbai

Date: 23rd April, 2026

