



Date: 28-01-2026

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 "Celeste" Goa RERA Registration Number: PRGO10252571

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)	88,15,445	88,15,445
	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	-	-
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	88,15,445	88,15,445



1 (ii)	Development Cost / Cost of Construction of Building:		
a.	(i) Estimated Cost of Construction as certified by Engineer	57,00,00,000	
	(ii) Actual Cost of construction incurred as per the books of accounts as verified by CA)		3,84,426
	(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.	9,32,10,000	67,00,817
	(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.	27,80,31,600	3,26,807
	Sub Total of Development Cost	94,12,41,600	74,12,050
2	Total Estimated Cost of the Real Estate Project [1(i)+1(ii)] of Estimated Column	95,00,57,045	
3	Total Cost incurred of the Real Estate Project [1(i)+1(ii)] of Incurred Column		1,62,27,495
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 %)		1.71%
6	Amount Which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of cost incurred (Sr. number 2 * Sr. number 5)		1,62,27,495
7	Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement		-
8	Net Amount which can be withdrawn from the Designated Bank Account under this certificate		1,62,27,495



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

Mahadev Sawant

Proprietor

Membership No.: - 183312

FRN No- 147061W

UDIN No-26183312DRQLJK7763



Place: Mumbai

Date: 28-01-2026

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	A-605	71	95,11,415	14,72,191	80,39,224
		71	95,11,415	14,72,191	80,39,224

Unsold Inventory's

Sr. No.	Flat No	Carpet Area (Sq Mts)	Unit Consideration as per Agr. /Letter of Allotment
1	A-102	71	95,11,415
2	A-103	71	95,11,415
3	A-104	71	95,11,415
4	A-105	71	95,11,415
5	A-106	71	95,11,415
6	B-101	69	92,43,658
7	B-102	72	96,36,547
8	B-103	49	66,15,876
9	B-104	49	66,15,876
10	B-105	48	65,24,381
11	B-106	48	65,24,381
12	B-107	49	66,15,876
13	B-108	50	67,35,626
14	A-201	119	1,59,86,012
15	A-202	71	95,11,415
16	A-203	71	95,11,415
17	A-204	71	95,11,415
18	A-205	71	95,11,415
19	A-206	71	95,11,415
20	B-201	69	92,43,658
21	B-202	72	96,36,547
22	B-203	49	66,15,876
23	B-204	49	66,15,876
24	B-205	48	65,24,381
25	B-206	48	65,24,381
26	B-207	49	66,15,876
27	B-208	50	67,35,626



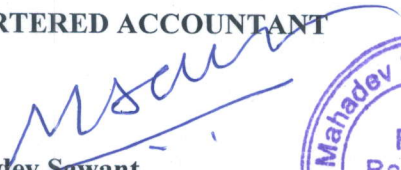
28	A-301	119	1,59,86,012
29	A-302	71	95,11,415
30	A-303	71	95,11,415
31	A-304	71	95,11,415
32	A-305	71	95,11,415
33	A-306	71	95,11,415
34	B-301	69	92,43,658
35	B-302	72	96,36,547
36	B-303	49	66,15,876
37	B-304	49	66,15,876
38	B-305	48	65,24,381
39	B-306	48	65,24,381
40	B-307	49	66,15,876
41	B-308	50	67,35,626
42	A-401	119	1,59,86,012
43	A-402	71	95,11,415
44	A-403	71	95,11,415
45	A-404	71	95,11,415
46	A-405	71	95,11,415
47	A-406	71	95,11,415
48	B-401	69	92,43,658
49	B-402	72	96,36,547
50	B-403	49	66,15,876
51	B-404	49	66,15,876
52	B-405	48	65,24,381
53	B-406	48	65,24,381
54	B-407	49	66,15,876
55	B-408	50	67,35,626
56	A-501	119	1,59,86,012
57	A-502	71	95,11,415
58	A-503	71	95,11,415
59	A-504	71	95,11,415
60	A-505	71	95,11,415
61	A-506	71	95,11,415
62	B-501	69	92,43,658
63	B-502	72	96,36,547
64	B-503	49	66,15,876
65	B-504	49	66,15,876
66	B-505	48	65,24,381
67	B-506	48	65,24,381
68	B-507	49	66,15,876
69	B-508	50	67,35,626
70	A-601	119	1,59,86,012
71	A-602	71	95,11,415
72	A-603	71	95,11,415

73	A-604	71	95,11,415
74	A-606	71	95,11,415
75	B-601	69	92,43,658
76	B-602	72	96,36,547
77	B-603	49	66,15,876
78	B-604	49	66,15,876
79	B-605	48	65,24,381
80	B-606	48	65,24,381
81	B-607	49	66,15,876
82	B-608	50	67,35,626
83	A-701	119	1,59,86,012
84	A-702	71	95,11,415
85	A-703	71	95,11,415
86	A-704	71	95,11,415
87	A-705	71	95,11,415
88	A-706	71	95,11,415
89	B-701	69	92,43,658
90	B-702	72	96,36,547
91	B-703	49	66,15,876
92	B-704	49	66,15,876
93	B-705	48	65,24,381
94	B-706	48	65,24,381
95	B-707	49	66,15,876
96	B-708	50	67,35,626
97	A-801	119	1,59,86,012
98	A-802	71	95,11,415
99	A-803	71	95,11,415
100	A-804	71	95,11,415
101	A-805	71	95,11,415
102	A-806	71	95,11,415
103	B-801	69	92,43,658
104	B-802	72	96,36,547
105	B-803	49	66,15,876
106	B-804	49	66,15,876
107	B-805	48	65,24,381
108	B-806	48	65,24,381
109	B-807	49	66,15,876
110	B-808	50	67,35,626
		7,068	95,09,45,012



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

For Mahadev Sawant & Co
CHARTERED ACCOUNTANT


Mahadev Sawant

Proprietor

Membership No.: - 183312

FRN No- 147061W

UDIN No-26183312DRQLJK7763



Place: Mumbai

Date: 28-01-2026



FORM 5

(See Rule 4 (2))

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

GoaRERA Registration Number (PRGO10252571)

This certificate is being issued for RERA compliance for the "Celeste" having Goa RERA Registration Number PRGO10252571 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)	93,38,29,550
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)	80,39,224
3	(i) Balance Unsold area (Sqm) (to be certified by Management and to be verified by CA from the records and books of accounts)	7,068
	(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	95,09,45,012
4	Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	95,89,84,235
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.

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For Mahadev Sawant & Co
CHARTERED ACCOUNTANT

Mahadev Sawant

Proprietor

Membership No.: - 183312

FRN No- 147061W

UDIN No.

26183312YVRPIG971

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