



Date: 28th January, 2026

FORM 4

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

CHARTERED ACCOUNTANT'S CERTIFICATE

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

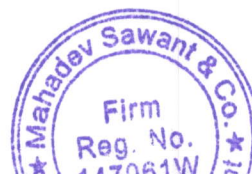
Cost of Real Estate Project "Nova" Goa RERA Registration Number: PRGO10252573

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)	88,53,128	88,53,128
	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	88,53,128	88,53,128

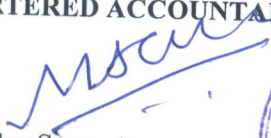


1 (ii)	Development Cost / Cost of Construction of Building:		
a.	(i) Estimated Cost of Construction as certified by Engineer	55,00,00,000	
	(ii) Actual Cost of construction incurred as per the books of accounts as verified by CA)		3,86,069
	(iii) Estimated Expenditure for development of entire project 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.	9,06,14,000	58,61,218
	(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.	26,77,51,440	3,28,204
	Sub Total of Development Cost	90,83,65,440	65,75,491
2	Total Estimated Cost of the Real Estate Project [1(i)+1(ii)] of Estimated Column	91,72,18,568	
3	Total Cost incurred of the Real Estate Project [1(i)+1(ii)] of Incurred Column		1,54,28,619
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 %)		1.68%
6	Amount Which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of cost incurred (Sr. number 2 * Sr. number 5)		1,54,28,619
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		1,54,28,619



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-26183312MAAMWL5345



Place: Mumbai

Date: 28th January, 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:

Unsold Inventory's

Sr. No.	Flat No	Carpet Area (Sq Mts)	Unit Consideration as per Agr. /Letter of Allotment
1	A-101	119	1,59,86,012
2	A-102	71	95,11,415
3	A-103	69	92,90,751
4	A-106	71	95,11,415
5	B-101	82	1,10,68,170
6	B-102	48	64,74,597
7	B-103	48	64,74,597
8	B-104	48	64,74,597
9	B-105	49	66,01,075
10	B-106	49	66,15,876
11	B-107	49	66,15,876
12	B-108	49	66,17,221
13	A-201	119	1,59,86,012
14	A-202	71	95,11,415
15	A-203	71	95,11,415
16	A-204	71	95,11,415
17	A-205	71	95,11,415
18	A-206	71	95,11,415
19	B-201	84	1,13,18,435
20	B-202	49	66,15,876
21	B-203	49	66,15,876
22	B-204	49	66,15,876
23	B-205	49	66,01,075
24	B-206	49	66,15,876
25	B-207	49	66,15,876
26	B-208	49	66,17,221
27	A-301	119	1,59,86,012
28	A-302	71	95,11,415
29	A-303	71	95,11,415
30	A-304	71	95,11,415
31	A-305	71	95,11,415
32	A-306	71	95,11,415



33	B-301	84	1,13,18,435
34	B-302	49	66,15,876
35	B-303	49	66,15,876
36	B-304	49	66,15,876
37	B-305	49	66,01,075
38	B-306	49	66,15,876
39	B-307	49	66,15,876
40	B-308	49	66,17,221
41	A-401	119	1,59,86,012
42	A-402	71	95,11,415
43	A-403	71	95,11,415
44	A-404	71	95,11,415
45	A-405	71	95,11,415
46	A-406	71	95,11,415
47	B-401	84	1,13,18,435
48	B-402	49	66,15,876
49	B-403	49	66,15,876
50	B-404	49	66,15,876
51	B-405	49	66,01,075
52	B-406	49	66,15,876
53	B-407	49	66,15,876
54	B-408	49	66,17,221
55	A-501	119	1,59,86,012
56	A-502	71	95,11,415
57	A-503	71	95,11,415
58	A-504	71	95,11,415
59	A-505	71	95,11,415
60	A-506	71	95,11,415
61	B-501	84	1,13,18,435
62	B-502	49	66,15,876
63	B-503	49	66,15,876
64	B-504	49	66,15,876
65	B-505	49	66,01,075
66	B-506	49	66,15,876
67	B-507	49	66,15,876
68	B-508	49	66,17,221
69	A-601	119	1,59,86,012
70	A-602	71	95,11,415
71	A-603	71	95,11,415
72	A-604	71	95,11,415
73	A-605	71	95,11,415
74	A-606	71	95,11,415
75	B-601	84	1,13,18,435
76	B-602	49	66,15,876
77	B-603	49	66,15,876



78	B-604	49	
79	B-605	49	66,15,876
80	B-606	49	66,01,075
81	B-607	49	66,15,876
82	B-608	49	66,15,876
83	A-701	119	66,17,221
84	A-702	71	1,59,86,012
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	84	95,11,415
90	B-702	49	1,13,18,435
91	B-703	49	66,15,876
92	B-704	49	66,15,876
93	B-705	49	66,15,876
94	B-706	49	66,01,075
95	B-707	49	66,15,876
96	B-708	49	66,15,876
97	A-801	119	66,17,221
98	A-802	71	1,59,86,012
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	84	1,13,18,435
104	B-802	49	66,15,876
105	B-803	49	66,15,876
106	B-804	49	66,15,876
107	B-805	49	66,15,876
108	B-806	49	66,01,075
109	B-807	49	66,15,876
110	B-808	49	66,15,876
		7,056	66,17,221
			94,93,55,964



Note:

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

**For Mahadev Sawant & Co
CHARTERED ACCOUNTANT**

M. Sawant



Mahadev Sawant

Proprietor

Membership No.: - 183312

FRN No- 147061W

UDIN No-26183312MAAMWL5345

Place: Mumbai

Date: 28th January, 2026



FORM 5
(See Rule 4 (2))

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

GoaRERA Registration Number (PRGO10252573)

This certificate is being issued for RERA compliance for the "Nova" having Goa RERA Registration Number PRGO10252573 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)	90,17,89,949
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)	-
3	(i) Balance Unsold area (Sq.m) (to be certified by Management and to be verified by CA from the records and books of accounts)	7,056
	(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	94,93,55,964
4	Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	94,93,55,964
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-
26183312KJJHYU1525
Place: Mumbai
Date: 28th January, 2026

