



U S MISHRA AND ASSOCIATES

CHARTERED ACCOUNTANTS

CA. Udal Mishra

M.com, FCA, DISA, ERM,
FAFD, ISO Lead Auditor

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 Goa RERA Registration Number PRGO08232080

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)	1,06,65,63,740	1,06,65,63,740
b.	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 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	1,06,65,63,740	1,06,65,63,740



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1 (ii)	Development Cost / Cost of Construction of Building:		
a.	(i) Estimated Cost of Construction as certified by Engineer	73,68,62,300	7,88,44,592
	(ii) Actual Cost of construction incurred as per the books of accounts as verified by CA)		
	(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.	14,19,64,508	0
	(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.	5,00,00,000	0
c.	Interest payable to financial institutions, scheduled banks, non banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction.	36,00,00,000	2,27,17,427
	Sub Total of Development Cost	1,28,88,26,808	10,15,62,020
2	Total Estimated Cost of the Real Estate Project [1(i)+1(ii)] of Estimated Column	2,35,53,90,548	
3	Total Cost incurred of the Real Estate Project [1(i)+1(ii)] of Incurred Column		1,16,81,25,760
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 %)		49.59%
6	Amount Which can be withdrawn from the Designated Account Total Estimated Cost * Proportion of cost incurred (Sr. number 2 * Sr. number 5)		1,16,81,25,760
7	Less: Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement		29,16,78,000
8	Net Amount which can be withdrawn from the Designated Bank Account under this certificate		87,64,47,760

This certificate is being issued for compliance under the Real Estate (Regulation and Development) Act 2016 for **Impactum Lands 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 U S MISHRA AND ASSOCIATES
CHARTERED ACCOUNTANT

CA. UDAL SARDIA MISHRA
Proprietor
Membership No.: - 123339
FRN No.: - 153188W
UDIN No.: - 24123339BKFSSL4069
Place: Mumbai
Date: 18.04.24



Annexure A

Statement for calculation of Receivables from the Sales of the Ongoing Real Estate Project

Sold Inventory:

Sr No.	Plot No	Carpet Area (Sq Mts)	Unit Consideration as per Agreement / Letter of Allotment	Received Amount 31/03/2024	Balance Receivables
1	3	225	1,51,53,300	60,61,320	90,91,980
2	4	225	1,51,53,300	29,85,200	1,21,68,100
3	5	225	1,79,61,950	26,49,388	1,53,12,562
4	6	295	1,75,09,888	17,50,989	1,57,58,899
5	11	285	1,76,60,575	34,66,958	1,41,93,617
6	16	305	1,72,72,961	69,09,184	1,03,63,777
7	18	290	1,79,61,950	53,15,738	1,26,46,212
8	20	275	1,79,61,950	26,94,293	1,52,67,657
9	21	370	1,70,78,786	25,61,818	1,45,16,968
10	48	225	1,08,02,816	32,40,844	75,61,972
11	54	225	1,08,43,200	30,94,830	77,48,370
12	55	225	1,10,31,450	21,76,419	88,55,031
13	57	225	1,08,43,200	43,37,280	65,05,920
14	58	225	1,12,19,700	47,70,482	64,49,218
15	59	225	1,05,60,098	30,91,765	74,68,333
16	60	225	1,05,60,098	30,91,765	74,68,333
17	67	225	89,24,070	31,41,704	57,82,366
18	68	225	1,22,48,300	31,59,878	90,88,422
19	71	340	1,08,43,200	21,57,796	86,85,404
20	72	260	1,08,43,200	21,57,796	86,85,404
21	73	225	1,08,43,200	21,57,796	86,85,404
22	77	225	1,08,43,200	30,98,058	77,45,142
23	110	225	98,67,850	27,20,885	71,46,965
24	111	225	1,08,01,650	42,66,653	65,34,997
25	113	225	1,09,37,325	32,81,198	76,56,127
26	114	225	1,08,43,200	16,00,000	92,43,200
27	116	300	1,12,19,700	16,55,906	95,63,794
28	120	225	1,12,19,700	44,31,782	67,87,918
29	122	225	1,07,54,700	23,88,676	83,66,024
30	141	225	1,51,82,621	44,94,056	1,06,88,565
31	142	235	88,15,650	24,17,411	63,98,239
32	145	395	1,21,44,777	31,49,911	89,94,866
33	146	450	1,37,91,924	38,92,587	98,99,337
34	148	225	1,70,79,374	7,61,906	1,63,17,468
35	149	225	1,73,59,200	8,67,960	1,64,91,240



36	156	365	1,73,59,200	17,35,920	1,56,23,280
37	158	225	1,79,61,950	53,88,586	1,25,73,364
38	160	460	1,76,60,575	1,04,55,057	72,05,518
39	161	360	1,79,61,950	53,16,738	1,26,45,212
40	162	335	1,79,61,950	53,16,738	1,26,45,212
41	163	280	1,79,61,950	26,94,293	1,52,67,657
42	164	260	1,76,60,575	39,75,927	1,36,84,648
43	165	250	1,76,60,575	69,75,927	1,06,84,648
44	171	250	1,08,43,200	18,70,724	89,72,476
45	175	225	1,79,61,950	70,94,972	1,08,66,978
46	179	225	1,79,61,950	89,80,976	89,80,974
47	180	225	1,72,97,785	63,29,779	1,09,68,006
48	185	245	99,43,200	14,76,565	84,66,635
49	186	225	99,43,200	39,37,507	60,05,693
50	192	225	1,42,24,400	42,10,422	1,00,13,978
51	194	225	1,78,20,000	44,10,450	1,34,09,550
52	197	250	1,06,86,400	31,57,406	75,28,994
53	201	280	1,74,31,200	51,59,635	1,22,71,565
54	202	275	1,45,65,600	35,92,448	1,09,73,152
55	203	275	1,44,86,400	57,36,735	87,49,665
56	204	275	1,57,32,000	61,93,800	95,38,200
57	205	275	1,47,96,000	43,94,412	1,04,01,588
58	208	370	1,29,60,500	32,69,293	96,91,207
59	211	640	1,44,86,400	57,08,044	87,78,356
60	212	275	1,44,86,400	57,22,128	87,64,272
61	213	275	1,49,89,400	59,95,760	89,93,640
62	215	275	1,47,37,900	58,21,470	89,16,430
63	219	255	1,38,27,650	40,67,816	97,59,834
64	220	275	1,46,05,250	43,23,155	1,02,82,095
65	222	310	1,08,43,200	42,83,064	65,60,136
66	223	345	1,09,22,400	43,14,348	66,08,052
67	224	385	1,62,78,250	24,41,738	1,38,36,512
68	1	225	1,62,26,730	91,82,289	70,44,441
69	9	285	2,05,53,858	17,07,879	1,88,45,979
70	10	285	2,05,53,858	25,31,550	1,80,22,308
71	12	285	2,05,53,858	25,77,841	1,79,76,017
72	13	415	2,99,29,302	24,44,826	2,74,84,476
73	19	285	2,05,53,858	33,07,473	1,72,46,385
74	49	225	1,62,26,730	32,25,852	1,30,00,878
75	52	235	1,69,47,918	15,95,272	1,53,52,646
76	53	370	2,66,83,956	11,59,000	2,55,24,956
77	56	225	1,62,26,730	33,21,031	1,29,05,699
78	69	225	1,62,26,730	21,62,160	1,40,64,570
79	70	225	1,62,26,730	17,19,833	1,45,06,897
80	74	225	1,62,26,730	10,50,000	1,51,76,730
81	75	225	1,62,26,730	15,96,481	1,46,30,249
82	76	225	1,62,26,730	16,78,675	1,45,48,055
83	85	235	1,69,47,918	12,84,232	1,56,63,686



84	106	240	1,73,08,512	19,95,876	1,53,12,636
85	107	225	1,62,26,730	28,53,939	1,33,72,791
86	108	225	1,62,26,730	7,11,609	1,55,15,121
87	118	225	1,62,26,730	10,84,320	1,51,42,410
88	119	225	1,62,26,730	16,10,215	1,46,16,515
89	124	225	1,62,26,730	61,91,755	1,00,34,975
90	125	225	1,62,26,730	20,63,125	1,41,63,605
91	126	225	1,62,26,730	21,12,418	1,41,14,312
92	147	225	1,62,26,730	26,27,161	1,35,99,569
93	152	225	1,62,26,730	50,00,000	1,12,26,730
94	157	225	1,62,26,730	38,00,000	1,24,26,730
95	167	235	1,69,47,918	63,48,746	1,05,99,172
96	174	290	2,09,14,452	31,82,231	1,77,32,221
97	184	360	2,59,62,768	15,27,480	2,44,35,288
98	187	240	1,73,08,512	21,62,165	1,51,46,347
99	191	225	1,62,26,730	16,94,700	1,45,32,030
100	196	290	2,09,14,452	12,95,966	1,96,18,486
101	199	250	1,80,29,700	20,91,475	1,59,38,225
102	200	285	2,05,53,858	20,91,475	1,84,62,383
103	206	275	1,98,32,670	45,06,029	1,53,26,641
104	207	275	1,98,32,670	48,38,806	1,49,93,864
105	217	275	1,98,32,670	22,15,926	1,76,16,744
106	221	290	2,09,14,452	22,06,216	1,87,08,236
		28,365	1,65,75,42,453	36,91,08,092	1,28,84,34,361

Unsold Inventory Valuation:

SN	Plot No	Area (in sqm)	Amount as per ASP
1	2	225	1,62,26,730
2	7	295	2,12,75,046
3	8	290	2,09,14,452
4	14	310	2,23,56,828
5	15	310	2,23,56,828
6	17	295	2,12,75,046
7	22	225	1,62,26,730
8	23	225	1,62,26,730
9	24	225	1,62,26,730
10	25	225	1,62,26,730
11	26	225	1,62,26,730
12	27	225	1,62,26,730
13	28	390	2,81,26,332
14	29	260	1,87,50,888
15	30	225	1,62,26,730
16	31	225	1,62,26,730
17	32	225	1,62,26,730
18	33	225	1,62,26,730
19	34	225	1,62,26,730
20	35	225	1,62,26,730
21	36	225	1,62,26,730



22	37	225	1,62,26,730
23	38	225	1,62,26,730
24	39	225	1,62,26,730
25	40	285	2,05,53,858
26	41	290	2,09,14,452
27	42	225	1,62,26,730
28	43	225	1,62,26,730
29	44	225	1,62,26,730
30	45	225	1,62,26,730
31	46	225	1,62,26,730
32	47	225	1,62,26,730
33	50	225	1,62,26,730
34	51	225	1,62,26,730
35	64	225	1,62,26,730
36	65	225	1,62,26,730
37	66	225	1,62,26,730
38	78	225	1,62,26,730
39	79	225	1,62,26,730
40	80	225	1,62,26,730
41	81	225	1,62,26,730
42	82	225	1,62,26,730
43	83	240	1,73,08,512
44	84	310	2,23,56,828
45	86	225	1,62,26,730
46	87	225	1,62,26,730
47	88	225	1,62,26,730
48	89	225	1,62,26,730
49	90	225	1,62,26,730
50	91	225	1,62,26,730
51	92	225	1,62,26,730
52	93	225	1,62,26,730
53	94	225	1,62,26,730
54	95	235	1,69,47,918
55	96	315	2,27,17,422
56	97	225	1,62,26,730
57	98	225	1,62,26,730
58	99	225	1,62,26,730
59	100	225	1,62,26,730
60	101	225	1,62,26,730
61	102	225	1,62,26,730
62	103	225	1,62,26,730
63	109	225	1,62,26,730
64	112	225	1,62,26,730
65	115	255	1,83,90,294
66	117	230	1,65,87,324
67	121	225	1,62,26,730
68	123	225	1,62,26,730
69	127	225	1,62,26,730
70	139	225	1,62,26,730
71	140	225	1,62,26,730
72	143	275	1,98,32,670
73	144	335	2,41,59,798
74	150	225	1,62,26,730
75	151	225	1,62,26,730
76	153	225	1,62,26,730
77	154	225	1,62,26,730
78	155	365	2,63,23,362
79	159	225	1,62,26,730



80	166	240	1,73,08,512
81	168	260	1,87,50,888
82	170	285	2,05,53,858
83	172	250	1,80,29,700
84	173	250	1,80,29,700
85	176	225	1,62,26,730
86	177	225	1,62,26,730
87	178	225	1,62,26,730
88	181	225	1,62,26,730
89	182	225	1,62,26,730
90	183	225	1,62,26,730
91	188	225	1,62,26,730
92	189	225	1,62,26,730
93	190	225	1,62,26,730
94	193	225	1,62,26,730
95	195	225	1,62,26,730
96	198	250	1,80,29,700
97	209	345	2,48,80,986
98	210	275	1,98,32,670
99	214	275	1,98,32,670
100	216	275	1,98,32,670
101	218	280	2,01,93,264
102	225	430	3,10,11,084
		24,900	1,79,57,58,120

Note:

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

