

Rajpurohit & Tiwari

Chartered Accountants

Annexure D

FORM 3

(See Regulation 3)

Date : 30-Apr-24

To,
DGS Township Pvt. Ltd.
DGS House, 1st Floor,
Sheetal Kripa, Aarey Road,
Goregaon (East),
Mumbai - 400 063.

Subject: Certificate for MahaRERA registration of Sheetal Regalia Project

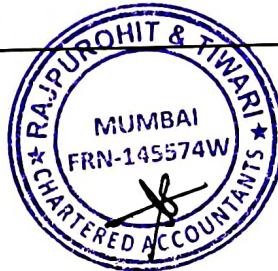
Sir,

This certificate is being issued for RERA compliance for **Sheetal Regalia** having MahaRERA Registration Number **P51800048237** being developed by **DGS Township Pvt. Ltd.** for the quarter ended 31st March, 2024 and is based on the records and documents produced before us & information and explanations provided to us by the management of the Company during the course of such verification.

Table A — Estimated Cost of the Project (at the time of Registration of Project)

Sr. No.	Particulars	Estimated Cost (At the time of Registration of Project)
(1)	(2)	(3)
1	i. Land Cost	
	(a) Value of the land as ascertained from the Annual Statement of Rates (ASR).	-
	(b) Estimated Amount of Premium payable to obtain development rights, FSI, additional HI, fungible area, and any other incentive / concession in deficiency under DCR from Local Authority or State Government / UT Administration or any Statutory Authority:	34,18,00,000
	(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	2,85,54,200
	(e) Estimated Land Premium payable as per annual (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 Engineers (Civil).	82,18,68,870

Contd.



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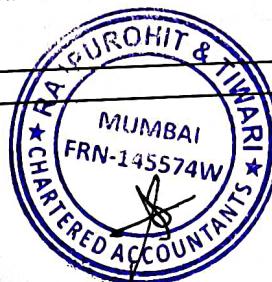
Chartered Accountants

Annexure D

Table A — Estimated Cost of the Project (at the time of Registration of Project)(Contd.)

Sr. No. (1)	Particulars (2)	Estimated Cost (At the time of Registration of Project) (3)
1	<p>i. Land Cost (Contd)</p> <p>(f) Under Rehabilitation scheme :</p> <p>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, overhead cost, amounts payable to slum dwellers, tenants, apartment owners or appropriate authority or government or concessionaire which are not refundable and so on.</p> <p>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.</p> <p>iv. Any other cost including interest estimated on the borrowing done specifically for construction of rehabilitation component</p> <p>Sub - Total of Land Cost:</p>	<p>40,57,73,450</p> <p>-</p> <p>10,00,00,000</p> <p>1,69,79,96,519</p>
	<p>ii. Development Cost / Cost of Construction of Building</p> <p>(a) Estimated Cost of Construction as certified by Structural Engineer, Shri Saroj Vishwakarma, Engineer (Civil)</p> <p>(b) Cost incurred on additional items not included in estimated cost by Shri Saroj Vishwakarma Engineer (Civil)</p> <p>(c) Estimated Expenditure for development of entire project excluding cost of construction as per (i) above, i.e., salaries, consultants fees, site overheads, development (including water, electricity, sewerage, drainage, layout roads etc.), absorbed cost (attributable to this project) of machineries and equipment including its hire and maintenance costs, consumables etc.</p> <p>(d) Estimated Taxes, cess, fees, charges, premiums, interest etc. payable to any Statutory Authority.</p> <p>(e) Interest payable to financial institutions, scheduled (NBFC) or banks, non-banking financial institution money lenders on construction funding or money borrowed for construction.</p> <p>Sub-total of Development Cost :</p>	<p>1,09,66,80,745</p> <p>-</p> <p>10,10,25,355</p> <p>-</p> <p>-</p> <p>1,19,77,06,100</p>
	<p>Total Cost of the Project (Estimated)</p>	<p>2,89,57,02,619</p>

Contd.

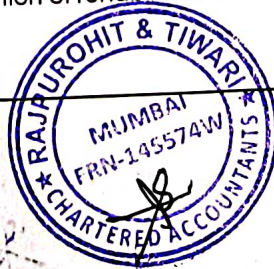


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Table B — Actual Cost Incurred on the Project (as on Date of Certificate)

Sr. No.	Particulars	Amount (Rs.)
		Incurred
(1)	(2)	(3)
1.	Land Cost	
	(a) Value of the land as ascertained from the Annual Statement of Rates (ASR).	-
	(b) Incurred Expenditure on Premiums to obtain development rights, ESL additional FSI, fungible area, and any other incentive / concession in deficiency under DCR from Local Authority or Government / UT Administration or any Statutory State Authority.	22,70,68,013
	(c) Incurred Expenditure for Acquisition of TDR (if any).	-
	(d) Amounts paid 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	2,85,54,200
	(e) Land Premium paid for redevelopment of land owned by public authorities.	-
	(f) Under Rehabilitation scheme:	
	i. Incurred Expenditure for construction of rehabilitation building. Minimum of (a) or (b) to be considered	
	(a) Cost Incurred for construction of rehab building including site development and infrastructure for the same as certified by Shri Saroj Vishwakarma, Engineer (Civil)	33,86,03,919
	(b) Incurred Expenditure for construction of rehab building as per the books of accounts as verified by the C.A.	33,86,02,910
	ii. Incurred Expenditure 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, overhead cost, amounts paid to slum dwellers, tenants, apartment owners or appropriate authority or government or concessionaire which are not refundable and so on.	20,16,33,481
	iii. Incurred Expenditure toward ASR linked premium, fees, charges and security deposits or maintenance deposit, or any amount whatsoever paid to any authorities towards and in project of rehabilitation.	-
	iv. Any other cost including interest incurred on the borrowing done specifically for construction of rehabilitation component.	-
	Sub - Total of Land Cost:	79,58,58,604



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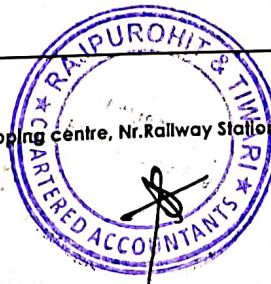
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Table B — Actual Cost Incurred on the Project (as on Date of Certificate) (Contd.)

Sr. No.	Particulars	Amount (Rs.)
		Incurred
(1)	(2)	(3)
2	Development Cost / Cost of Construction	
	(i) Expenditure for construction. Minimum of (a) and (b) to be considered	
	(a) Construction cost incurred including site development and infrastructure for the same as certified by Structural Engineer.	68,56,76,081
	(b) Actual Cost of construction incurred as per the books of accounts as verified by the CA.	68,56,74,038
	(ii) Cost incurred on additional items not included in estimated cost as certified by Shri Saroj Vishwakarma, Engineer (Civil) .	-
	(iii) Incurred 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 costs, consumables etc. All costs incurred to complete the construction of the entire phase of the project registered.	7,40,34,296
	(iv) Incurred Expenditure towards Taxes, cess, fees, charges, premiums, interest etc. to any Statutory Authority.	-
	(v) Incurred Expenditure towards Interest to Financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction.	1,44,11,000
	Sub-total of Development Cost :	77,41,19,333
3	Total Cost of the Project (Actual incurred as on date of certificate)	1,56,99,77,937
4	Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost (Table A).	54.22%
5	Amount which can be withdrawn from the Designated Account.	1,56,99,77,937
6	<u>Less:</u> Amount withdrawn till date of this certificate from the Designated Account	47,60,32,657
7	Net Amount which can be withdrawn from the Designated Bank Account under this certificate	1,09,39,45,280

Contd.

Mumbai : 3rd Floor, office no.18, Crystal Plaza, ACME Shopping Centre, Nr. Railway Station, Malad (East) Mumbai - 400 064.
E-Mail : ca.sujit18@gmail.com



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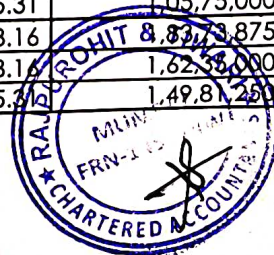
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Table C

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

Sold Inventory

S. No.	Wing	Flat No.	Carpet Area (In.sq.mtrs)	Unit Consideration	Received Amount*	Balance Receivables
(1)		(2)	(3)	(4)	(5)	(6)
Residential						
1	A	703	66.43	1,09,90,000	1,09,57,250	32,750
2	A	808	53.88	1,19,99,790	53,99,906	65,99,884
3	A	1104	73.86	1,36,81,950	65,67,336	71,14,614
4	A	1203	73.86	1,90,80,000	93,51,900	97,28,100
5	A	1208	53.88	91,66,950	41,25,128	50,41,822
6	A	1404	73.67	1,50,25,500	72,12,240	78,13,260
7	A	1408	53.88	95,75,000	47,48,750	48,26,250
8	A	1603	73.67	1,74,85,000	5,24,550	1,69,60,450
9	A	1604	73.67	1,54,07,100	69,33,195	84,73,905
10	A	1804	73.67	1,54,07,100	77,03,550	77,03,550
11	A	1808	53.88	1,18,70,000	56,97,600	61,72,400
12	A	1904	73.67	1,54,57,500	69,55,675	85,01,825
13	A	1909	53.88	87,75,000	51,01,000	36,74,000
14	A	2009	53.88	1,22,85,000	58,96,800	63,88,200
15	B	510	65.31	1,31,46,001	63,10,080	68,35,921
16	B	603	59.46	1,22,40,000	15,24,000	1,07,16,000
17	B	609	65.31	1,48,60,360	71,32,973	77,27,387
18	B	703	61.78	1,22,40,000	18,92,900	1,03,47,100
19	B	707	88.16	1,43,25,000	1,43,25,000	-
20	B	710	65.31	1,60,38,750	-	1,60,38,750
21	B	802	61.78	1,40,08,000	18,16,037	1,21,91,963
22	B	803	61.78	1,42,80,000	14,29,000	1,28,51,000
23	B	805	65.31	1,55,10,000	20,00,000	1,35,10,000
24	B	806	65.31	1,49,81,250	71,91,000	77,90,250
25	B	809	65.31	1,11,70,080	50,15,771	61,54,309
26	B	810	65.31	1,51,57,500	7,05,725	1,44,51,775
27	B	902	61.78	1,10,58,480	30,80,000	79,78,480
28	B	903	61.78	1,27,46,000	61,18,080	66,27,920
29	B	907	88.16	1,94,65,000	87,593	1,93,77,407
30	B	908	88.16	1,75,00,000	1,00,00,000	75,00,000
31	B	909	65.31	1,09,27,500	55,17,375	54,10,125
32	B	910	65.31	1,30,42,500	1,00,49,000	29,93,500
33	B	1002	61.78	1,48,40,000	15,68,200	1,32,71,800
34	B	1005	65.31	1,05,75,000	41,12,122	64,62,878
35	B	1006	65.31	1,05,75,000	41,17,039	64,57,961
36	B	1009	65.31	1,12,80,000	54,14,400	58,65,600
37	B	1106	65.31	1,18,05,000	14,81,528	1,03,23,472
38	B	1110	65.31	1,74,48,750	87,24,375	87,24,375
39	B	1205	65.31	1,45,06,750	15,01,000	1,30,05,750
40	B	1206	65.31	1,10,15,625	52,90,050	57,25,575
41	B	1208	88.16	2,05,32,500	78,55,600	1,26,76,900
42	B	1210	65.31	1,55,10,000	72,89,700	82,20,300
43	B	1305	65.31	1,08,00,600	85,14,000	22,86,600
44	B	1306	65.31	1,41,10,575	26,45,003	1,14,65,572
45	B	1307	88.16	2,09,82,970	1,11,57,751	98,25,219
46	B	1309	65.31	1,72,02,000	17,20,200	1,54,81,800
47	B	1310	65.31	1,48,05,000	19,20,208	1,28,84,792
48	B	1402	61.78	1,25,00,000	59,71,500	65,28,500
49	B	1405	65.31	1,05,75,000	1,05,75,000	-
50	B	1406	65.31	1,05,75,000	1,05,75,000	-
51	B	1407	88.16	1,62,53,875	88,19,460	95,54,415
52	B	1408	88.16	1,62,53,875	16,12,250	1,46,22,750
53	B	1409	65.31	1,49,81,250	67,41,564	82,39,686

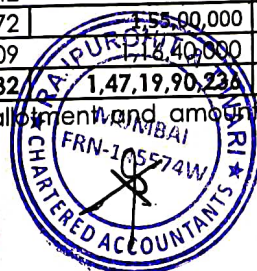


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54	B	1410	65.31	1,35,36,000	60,91,200	74,44,800	
55	B	1505	65.31	1,32,05,000	66,35,513	65,69,487	
56	B	1506	65.31	1,55,10,000	74,44,800	80,65,200	
57	B	1509	65.31	1,38,88,500	66,66,480	72,22,020	
58	B	1605	65.31	1,52,65,765	73,27,567	79,38,198	
59	B	1606	65.31	1,52,65,765	73,27,567	79,38,198	
60	B	1607	88.16	1,43,25,000	64,46,250	78,78,750	
61	B	1609	65.31	1,33,95,000	64,29,600	69,65,400	
62	B	1610	65.31	1,32,92,000	63,80,160	69,11,840	
63	B	1702	61.78	1,55,75,000	64,18,500	91,56,500	
64	B	1807	88.16	1,76,67,500	90,10,485	86,57,015	
65	B	1808	88.16	1,76,67,500	88,33,750	88,33,750	
66	B	1902	61.78	1,02,00,000	52,42,000	49,58,000	
67	B	1906	65.31	1,05,75,000	28,00,000	77,75,000	
68	B	1908	88.16	1,41,20,000	73,85,200	67,34,800	
69	B	1909	65.31	1,09,27,500	1,00,000	1,08,27,500	
70	B	1910	65.31	1,09,27,500	1,00,000	1,08,27,500	
71	B	2009	65.31	1,09,27,500	1,00,000	1,08,27,500	
72	B	2010	65.31	1,09,27,500	-	1,09,27,500	
Commercial & Retail							
1	Gr Floor	SHOP 1	16.93	44,85,000	40,50,000	4,35,000	
2	Gr Floor	SHOP 4	14.25	26,40,000	5,00,000	21,40,000	
3	Gr Floor	SHOP 5	13.75	28,00,000	25,00,000	3,00,000	
4	Gr Floor	SHOP 6	13.01	26,40,000	26,40,000	-	
5	Gr Floor	Shop 7	14.03	24,91,500	24,91,500	-	
6	Gr Floor	SHOP 8	53.31	1,30,00,000	1,16,98,000	13,02,000	
7	Gr Floor	Shop 11	24.15	43,06,500	30,00,000	13,06,500	
8	Gr Floor	Shop 12	76.37	1,35,63,000	56,50,400	79,12,600	
9	Gr Floor	Shop 13	49.89	88,60,500	25,09,060	63,51,440	
10	Gr Floor	Shop 14	52.49	93,22,500	25,00,001	68,22,499	
11	Gr Floor	Shop 18	16.05	52,50,000	41,38,615	11,11,385	
12	Gr Floor	Shop 19	14.21	25,24,500	15,00,000	10,24,500	
13	Gr Floor	Shop 21	19.67	36,30,000	31,25,500	5,04,500	
14	Gr Floor	Shop 24	74.69	1,35,13,500	81,70,672	53,42,828	
15	Gr Floor	SHOP 25	139.99	2,50,96,500	-	2,50,96,500	
16	Gr Floor	Shop 26	71.53	1,21,44,000	77,59,699	43,84,301	
17	Gr Floor	Shop 27	79.06	1,68,87,000	1,18,58,570	50,28,430	
18	Gr Floor	Shop 28	79.06	1,68,87,000	1,18,09,700	50,77,300	
19	Gr Floor	Shop 29	71.16	1,43,92,900	1,39,32,400	4,60,500	
20	Gr Floor	Shop 30	103.86	1,83,04,900	1,43,99,326	39,05,574	
21	Gr Floor	Shop 31	101.54	1,78,15,900	1,43,47,858	34,68,042	
22	Gr Floor	Shop 33	126.16	2,23,24,500	1,19,00,000	1,04,24,500	
23	Gr Floor	Shop 35	98.48	1,86,45,000	1,30,52,438	55,92,562	
24	Gr Floor	Shop 36	109.53	2,53,45,800	1,93,62,856	59,82,944	
25	Gr Floor	Shop 37	108.05	2,49,83,000	2,41,35,944	8,47,056	
26	Gr Floor	Shop 38	139.35	2,43,70,500	1,53,97,364	89,73,136	
27	Gr Floor	Shop 39	71.44	1,49,98,500	1,11,50,000	38,48,500	
28	Gr Floor	Shop 40	64.66	1,16,98,500	76,15,264	40,83,236	
29	Gr Floor	Shop 41	64.66	1,16,98,500	77,32,250	39,66,250	
30	Gr Floor	Shop 42	69.49	1,15,66,500	73,68,570	41,97,930	
31	Gr Floor	Shop 43	176.89	3,15,68,000	58,89,115	2,56,78,885	
32	1St Floor	Office 101	112.78	1,99,20,000	1,17,58,398	81,61,602	
33	1St Floor	Office 102	42.83	77,22,000	58,00,000	19,22,000	
34	1St Floor	Office 103	43.20	78,37,500	63,48,375	14,89,125	
35	1St Floor	Office 104	32.42	62,86,500	44,87,770	17,98,730	
36	1St Floor	Office 110	80.72	1,55,00,000	24,75,000	1,30,25,000	
37	1St Floor	Office 113	72.09	1,16,40,000	1,16,40,000	-	
Total			7,419.32	1,47,19,90,220	68,44,09,081	78,75,81,155	

*Unit consideration as per agreement / letter of allotment and amount received does not include pass through charges and indirect taxes.



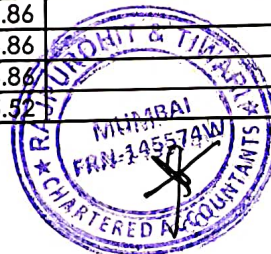
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Unsold Inventory

Ready Reckoner Rate as on the date of Certificate of Residential Premises

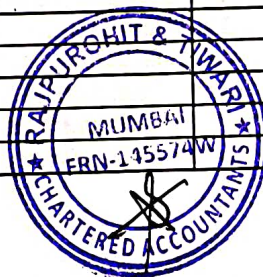
S. No.	Wing	Flat No.	Carpet Area (In.sq.mtrs)	Unit Consideration as per Ready Reckoner Rate	
(1)	(2)	(3)	(4)	(5)	
1	Gr Floor	SHOP-2	18.12		29,02,575
2	Gr Floor	SHOP-3	13.94		22,32,750
3	Gr Floor	SHOP-9	47.38		75,91,350
4	Gr Floor	SHOP-10	24.15		38,70,100
5	Gr Floor	SHOP-15	18.67		29,91,885
6	Gr Floor	SHOP-16	15.98		25,60,220
7	Gr Floor	SHOP-17	16.26		26,04,875
8	Gr Floor	SHOP-20	20.44		32,74,700
9	Gr Floor	SHOP-22	72.00		1,15,35,875
10	Gr Floor	SHOP-23	72.56		1,16,25,185
11	Gr Floor	SHOP-32	121.79		1,95,14,235
12	Gr Floor	SHOP-34	102.66		1,64,47,925
13	1St Floor	OFFICE-105	66.43		1,06,42,775
14	1St Floor	OFFICE-106	33.17		44,18,946
15	1St Floor	OFFICE-107	40.51		53,96,808
16	1St Floor	OFFICE-108	33.44		44,56,080
17	1St Floor	OFFICE-109	101.26		1,34,92,020
18	1St Floor	OFFICE-111	62.62		83,42,772
19	1St Floor	OFFICE-112	135.45		1,80,47,124
20	2nd Floor	OFFICE-201	119.84		1,59,67,620
21	2nd Floor	OFFICE-202	46.45		61,89,000
22	2nd Floor	OFFICE-203	45.99		61,27,110
23	2nd Floor	OFFICE-204	61.32		81,69,480
24	2nd Floor	OFFICE-205	67.45		89,86,428
25	2nd Floor	OFFICE-206	35.67		47,53,152
26	2nd Floor	OFFICE-207	43.01		57,31,014
27	2nd Floor	OFFICE-208	36.05		48,02,664
28	2nd Floor	OFFICE-209	109.35		1,45,68,906
29	2nd Floor	OFFICE-210	120.49		1,60,54,266
30	2nd Floor	OFFICE-211	66.24		88,25,514
31	2nd Floor	OFFICE-212	134.43		1,79,10,966
32	2nd Floor	OFFICE-213	73.76		98,28,132
33	2nd Floor	OFFICE-214	60.94		81,19,968
34	2nd Floor	OFFICE-215	53.42		71,17,350
35	2nd Floor	OFFICE-216	89.28		1,18,95,258
36	2nd Floor	OFFICE-217	74.04		98,65,266
37	2nd Floor	OFFICE-218	28.89		38,49,558
38	2nd Floor	OFFICE-219	25.08		33,42,060
39	2nd Floor	OFFICE-220	286.32		3,81,48,996
40	2nd Floor	OFFICE-221	287.72		3,83,34,666
41	2nd Floor	OFFICE-222	27.31		36,39,132
42	2nd Floor	OFFICE-223	24.71		32,92,548
43	2nd Floor	OFFICE-224	31.40		41,83,764
44	2nd Floor	OFFICE-225	170.48		2,27,13,630
45	A	101	43.85		58,42,416
46	A	102	43.85		58,42,416
47	A	203	66.43		88,50,270
48	A	503	66.43		88,50,270
49	A	704	68.28		90,97,830
50	A	903	73.86		98,40,510
51	A	904	73.86		98,40,510
52	A	1003	73.86		98,40,510
53	A	1103	73.86		98,40,510
54	A	1105	45.52		60,65,220



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55	A	1204	73.86	98,40,510
56	A	1302	43.85	58,42,416
57	A	1303	73.86	98,40,510
58	A	1304	73.86	98,40,510
59	A	1305	45.52	60,65,220
60	A	1608	54.35	72,41,130
61	A	1703	73.86	98,40,510
62	A	1704	73.86	98,40,510
63	A	1708	54.35	72,41,130
64	A	1809	54.35	72,41,130
65	A	1903	73.86	98,40,510
66	B	105	33.17	44,18,946
67	B	106	33.17	44,18,946
68	B	206	33.17	44,18,946
69	B	207	88.72	1,18,20,990
70	B	305	33.17	44,18,946
71	B	306	33.17	44,18,946
72	B	307	88.72	1,18,20,990
73	B	308	88.72	1,18,20,990
74	B	402	58.53	77,98,140
75	B	406	33.17	44,18,946
76	B	407	88.72	1,18,20,990
77	B	408	88.72	1,18,20,990
78	B	501	33.07	44,06,568
79	B	502	58.53	77,98,140
80	B	503	58.53	77,98,140
81	B	507	88.72	1,18,20,990
82	B	508	88.72	1,18,20,990
83	B	606	33.17	44,18,946
84	B	608	88.72	1,18,20,990
85	B	705	33.17	44,18,946
86	B	706	36.70	48,89,310
87	B	708	88.72	1,18,20,990
88	B	709	65.50	87,26,490
89	B	905	65.50	87,26,490
90	B	1001	33.07	44,06,568
91	B	1003	63.17	84,17,040
92	B	1004	33.07	44,06,568
93	B	1007	88.72	1,18,20,990
94	B	1008	88.72	1,18,20,990
95	B	1102	63.17	84,17,040
96	B	1107	88.72	1,18,20,990
97	B	1108	88.72	1,18,20,990
98	B	1109	65.50	87,26,490
99	B	1203	63.17	84,17,040
100	B	1209	65.50	87,26,490
101	B	1303	63.17	84,17,040
102	B	1308	88.72	1,18,20,990
103	B	1403	63.17	84,17,040
104	B	1404	33.07	44,06,568
105	B	1501	33.07	44,06,568
106	B	1503	63.17	84,17,040
107	B	1510	65.50	87,26,490
108	B	1602	63.17	84,17,040
109	B	1603	63.17	84,17,040
110	B	1608	88.72	1,18,20,990
111	B	1703	63.17	84,17,040
112	B	1705	65.50	87,26,490
113	B	1706	65.50	87,26,490
114	B	1707	88.72	1,18,20,990



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115	B	1708	88.72		1,18,20,990
116	B	1709	65.50		87,26,490
117	B	1710	65.50		87,26,490
118	B	1802	63.17		84,17,040
119	B	1805	65.50		87,26,490
120	B	1806	65.50		87,26,490
121	B	1809	65.50		87,26,490
122	B	1810	65.50		87,26,490
123	B	1901	33.07		44,06,568
124	B	1903	63.17		84,17,040
125	B	1905	65.50		87,26,490
126	B	1907	88.72		1,18,20,990
127	B	2005	65.50		87,26,490
TOTAL			8,412.21		1,13,72,86,512

