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**SANJAY SANGAL & ASSOCIATES****Chartered Accountants**

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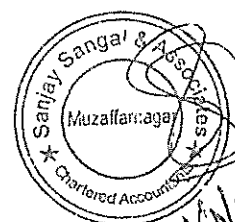
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**ANNEXURE A***(CA Certificate for Capital Expenditure Incurred while establishing a Tourism Unit eligible for Capital Investment Subsidy under the Uttar Pradesh Tourism Policy 2018)*

Certified that the applicant M/s BDI Enterprises (PAN: AATFB4547J) has commissioned a tourism unit Palasa Hotel at 3KM Mile Stone, Near Nath Farms, Bhopa Road, Muzaffar Nagar, Uttar Pradesh - 251001. This tourism unit has commenced its commercial operation on 25.04.2022. The capital expenditure incurred in the tourism unit as on date of commencement of its commercial operations is as under:

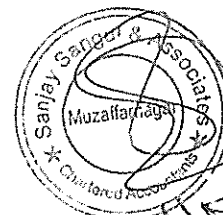
Sno.	Heads of Capital Expenditure	Amount In Rupees
1	Elegible Capital Expenditure (This Should Match with Line Item 3.1 - 'Eligible capital Expenditure on which the subsidy to be claimed of the Application Form . Break - up to be provided from Line Item 1.1 to 1.25)	11,94,10,235.77
1.1	Permanent structure for the project under the ownership and for use of the tourism unit, erected on land owned by the tourism unit and which is essential for its commercial operation.	7,14,50,092.75
1.2	Boundary Walls	With In the Building
1.3	Internal roads, drainage & entrance gate /s	With In the Building
1.4	Swimming Pool/s	Not Applicable
1.5	Stores/s	With In the Building
1.6	Kitchen/s	67,88,108.62
1.7	Water Supply system (pipeline, tanks, pump house, water treatment plant, etc)	8,22,290.84
1.8	Boiler Room and Chimney	Not Applicable
1.9	Sewerage treatment plant and waste management system	7,19,800.00
1.10	Centralized air conditioning system	1,60,52,952.50
1.11	Power supply system including sub-station, transformer, distribution system and electrification	28,43,364.00
1.12	D.G. power backup (for self-use)	Rented
1.13	Telecommunication tower (self-established for own use)	Not Applicable
1.14	Hot & cold water supply system, gas / steam supply line	4,40,000.00
1.15	Establishment of sound, light, public address, internet system and network of fixed nature	24,20,183.46
1.16	Installation of fire detection and fire-fighting system	23,89,367.00



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1.17	Installation of non-shiftable plant & machinery for the infrastructure such as kitchen, laundry, health club, spa, convention hall, exhibition hall, etc.	Not Applicable
1.18	Establishment of stationary swing sets, climbing walls, amusement / playing structure, permanent tents, etc. in play areas and parks	Not Applicable
1.19	Other fixed structures and plant & machinery that are essential for the commercial operation of the tourism unit	1,54,84,076.60
1.20	Fees paid for obtaining technical know-how	-
1.21	Installation charges of machinery / equipment / services	-
1.22	Approach road, expenditure incurred for power supply including construction of sub-station, pipeline laid, water supply, water tank, pipeline for discharge of waste water & sewerage (On land where ownership is with the tourism unit)	-
1.23	Fixed residential tents for tourists, meant for use round the year and not for temporary use like mela, events or seasonal camps, etc.	Not Applicable
1.24	Solar / Bio energy system	Not Applicable
1.25	Rain water harvesting system	-
2.	Ineligible Capital Expenditure – As per Uttar Pradesh Tourism Policy 2018 Ineligible Items (Break-up to be provided from line item 2.1 to 2.8)	1,94,05,223.21
2.1	Working capital	69,14,818.38
2.2	Pre-operative and preliminary expenses	78,83,864.59
2.3	Second-hand plant and machinery purchased or shifted from within or outside country	-
2.4	Interest capitalized	46,06,540.24
2.5	Consumable stores, inventories for maintenance or repairs	-
2.6	Investment on land required for setting up the tourism unit, inclusive of the cost of the land	-
2.7	Vehicles, furniture and fixtures, cutlery, crockery and utensils	-
2.8	Any construction which is in nature of real estate transactions e.g., shops, flats, offices, etc. meant for sale / lease / rent	-
3.	Other Expenditures (Expenses not covered under Eligible Capital Expenditure & Ineligible Capital Expenditure. Provide details.)	12,83,441.00
4.	Total Capital Expenditure (1+2+3) (This should match with Line item 2.6 – 'Total' of the Application Form)	14,00,98,899.98
5.	Arrangement of Capital	
5.1	Loan Amount from Bank / Financial Institution	6,73,50,018.46
5.2	Self / Promoter's Contribution	3,19,26,302.28



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5.3	Contribution from other sources (with details of source)- Unsecured Loans	4,08,22,579.24
	Total (5.1 + 5.2 + 5.3) (This should match with Line item 4 – 'Total Capital Expenditure', of the CA certificate)	14,00,98,899.98

As per books of account, and other relevant records, bills & vouchers produced before us and information/ explanations submitted to us.

Muzaffarnagar  
14.06.2023

UDIN : 23075902BGUUTY5636

For SANJAY SANGAL & ASSOCIATES  
Chartered Accountants  
Muzaffarnagar  
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