RUSI JASANI & ASSOCIATES(147495W)
RUSI(164283)
G/6 SILVER SPRING, B/H ST. XAVIERS LADIES HOSTEL, SWASTIK SOCIETY, NAVRANGPURA ,Ahmedabad,380009
Email: carusijasani@gmail.com, Mobile: 9537598528

Form 5
[Regulation 4 read with section 4(2)(l)(D)]
ANNUAL REPORT ON STATEMENT OF ACCOUNTS

To,
NCPL BUILDSPACE LLP
Eternity by Ratnaakar, Opp. Ashok Vatika BRTS Bus Stop, Ambali-Bopal Road,
Ahmedabad, Gujarat

I/We, **RUSI** the auditor, have examined books of accounts and all the relevant records of **NCPL BUILDSPACE LLP** having PAN related to **ETERNITY BY RATNAAKAR** project (RERA registration no. **PR/GJ/AHMEDABAD/AHMEDABAD CITY/AUDA/RAA11871/300523**) having site address as **Eternity by Ratnaakar, Opp. Ashok Vatika BRTS Bus Stop, Ambali-Bopal Road,, Ahmedabad, GUJARAT** for year ending on **31-03-2026** .

We have conducted our engagement and examination in accordance with the Standards on Auditing, Guidance Note on Reports or Certificates for Special Purpose and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. We confirm our compliance to all such applicable pronouncements and with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

It is the primary responsibility of the Management of **NCPL BUILDSPACE LLP** to prepare, produce and maintain all accounting and other relevant supporting records and documents required for the purpose of this certificate. This responsibility includes the design, implementation and maintenance of necessary and appropriate internal control commensurate with the nature and size of entity.

Period under Certificate: from 01-04-2025 to 31-03-2026

1. Whether separate RERA Bank Account has been opened as envisaged in Gujarat RERA Bank Account Direction,2019?

YES

2. Details of RERA Bank Account as registered with Gujarat RERA (mention all the bank accounts if there has been a change in Bank Account registered with RERA)

Sr. No.	1
Bank Name	ICICI BANK LIMITED

Branch Name	AHMEDABAD - 100 FEET ROAD
Account Name	NCPL BUILDSPACE LLP RETENTION RERA AC FOR ETERNITY BY RATNAAKAR
Account Number	058605005598
Account type	Current
IFSC Code	ICIC0000586
Date of Account Opening	2024-12-24
Opening Balance Date	2025-04-01
Opening Balance	0.00
Deposit during the period	26,27,79,668.9
Withdrawal during the period	25,75,29,668.9
Closing Balance as on 31-03-2026	52,50,000.00

3. In case of change in RERA Bank Account as indicated above, whether due approval following prescribed documentation was taken from Gujarat RERA under the Gujarat RERA Bank Account Direction, 2018?

NOT CHANGED

4. Whether any of the Form 3 issued during the certificate period mandated deposit of 100% of the money collected from the booking of the project units (refer point 5 of Additional Information for Ongoing Project of Form 3)?

NO

5. Whether the required proportion of money collected from the allottees of the project units(as indicated in Form 3) deposited in the RERA Bank Account?

YES

6. Whether the project registration is as New or Ongoing project?

NEW

6.1. In case of New Project Registration, whether there was any booking taken prior to project registration?

NO

7. Whether all amounts withdrawn from RERA Bank Account were within the withdrawal limit as certified under the relevant form 3 issued during the reporting period?

Cumulative withdrawal from separate A/C till 31st March (Rs.): 62,79,17,873.00

YES

8. Whether any fixed deposit was created out of funds deposited in RERA Account?

NO

9. Whether there has been any instance of receipt of consideration in excess of 10% of apartment value without entering into a registered Agreement for Sale?

NO

10. Whether the project is executed by availing any loans/borrowing?

Estimated cost of Project (Rs.): 2,27,94,78,301.00

YES

10.1. If yes, please provide details as below:

Sr.No.	Lender Name	Lender Type	Amount of Loan Sanction(Rs)	Sanction Date	Loan outstanding as on 31st March 2026 (Rs.)	Collateral/Mortgage Details

1	ADITYA BIRLA FINANCE LIMITED	NBFC	95,00,00,000.00	19-11-2024	79,15,79,253.00	All the piece and parcel of 38 unsold units of the Residential project 'Eternity by Ratnaakar', admeasuring 1,54,896 sq. ft. of unsold RERA Carpet Area along with all that undivided share of pieces and parcels of land bearing Revenue Survey no. 702/6 paiki adm.990 sq.mts in T. P. Scheme no. 51 (Describe as Survey no.702/6/p/3) being given Original Plot No.109/5 adm.954 sq.mts, bearing Final Plot no.109/5 adm.629 sq.mts and Revenue Survey no.702/6 paiki adm.2970 sq.mts in T. P. Scheme no.51 (Describe as Survey no.702/6/p/2) being given Original Plot No.109/6 adm.2883 sq.mts, bearing Final Plot no.109/6 adm.1903 sq.mts and Revenue Survey no.702/6 paiki adm.1980 sq.mts in T. P. Scheme no.51 (Describe as Survey

						no.602/6/p/1) being given Original Plot No.109/7 adm.1997 sq.mts, bearing Final Plot no.109/7 adm.1318 sq.mts, amalgamated Final Plot No.109/5+109/6+109/7 adm.3850 sq.mts (adm.3773.75 sq.mts as per possession) of mouje Makraba, Sub-District Ahmedabad-4 (Paldi) & District: Ahmedabad ("Project Land") along with Project known as Eternity By Ratnaakar to be constructed on Project Land along with development rights & the present and future Free Sale FSI of Project Land (excluding the sold/allotted units in the project(s)/building(s) constructed on the Project Land) together with all present & future buildings & structures thereon. (herein referred to as "Immovable Property")
2	UNSECURED LENDERS	UNSECURED	13,64,66,679.00	30-06-2024	7,11,15,158.00	NOT APPLICABLE

10.2. Whether the financial encumbrance is reported to Gujarat RERA?

YES

11. Whether any discrepancy noticed in forms 1, 2 and 3 with reference to their issuance in accordance with the RERA Act, rules and regulations?

NO

12. Please specify any other things which are not covered above.

RERA BANK ACCOUNT WAS CHANGED LAST YEAR AFTER FOLLOWING DUE PROCESS.

I/We have obtainted all necessary information and explianation from the Promoter, during the course of our audit, which in my/our opinion are necessary for the purpose of this certificate. Also I/We have attached herewith the copies of Financial Statements* and Audit Report of the **NCPL BUILDSPACE LLP** (Promoter Name) for the financial year ending on **31-03-2026**.

I/We hereby confirm that I/We have examined the prescribed registers, books and documents and the relevant records of **ETERNITY BY RATNAAKAR**(Project) for the period ended and this certificate is being issued based on the records and documents produced before me and explanations provided to me by the management of the Promoter based on the verfication of books of accounts till **31-03-2026**.

I/We hereby declare that, I/We or any of us/our associate have not issued RERA Form-3 for any of the projects of **NCPL BUILDSPACE LLP** .

(Signature and Stamps/Seal of the Signatory CA)

Partner/Proprietor:	Rusi Jasani & Associates
Name of Signatory:	RUSI
Membership No.:	164283
Full Address:	G/6 SILVER SPRING, B/H ST. XAVIERS LADIES HOSTEL, SWASTIK SOCIETY, NAVRANGPURA,Gujarat,380009

Place:	Ahmedabad
Date:	08/10/2026

***For the purpose Financial Statements shall include which shall also be attached:**

1. **Balance Sheet**
2. **Profit & Loss account**
3. **Cash Flows Statement(if applicable)**

Attachments:

1. UNSECURED LOAN LEDGER

Signature Not Verified

Digitally Signed By: RUSI
Reason: Secure
Signed Date: 08/10/2026 03:12 +0530
Location: GANDHI NAGAR