D.A. RUPAWALA & ASSOCIATES(108902W)
RUPAWALA(037674)
705, Mahakant, OPp V S Hospital, Ellisbridge
,Ahmedabad,380006
Email: rupawala_ca@yahoo.co.in, Mobile: 9824039370

Form 5

[Regulation 4 read with section 4(2)(l)(D)]

ANNUAL REPORT ON STATEMENT OF ACCOUNTS

To,
NAVRATNA S G HIGHWAY PROPERTIES PVT LTD
F P NO. 167 to 172 & 174 to 178, TP NO. 6(VEJALPUR), OPP. SATELLITED POLICE STATION, SATELLITE ROAD
Ahmedabad, GUJARAT 380015

I/We, **RUPAWALA** the auditor, have examined books of accounts and all the relevant records of **NAVRATNA S G HIGHWAY PROPERTIES PVT LTD** having PAN related to **NAVRATNA GULMOHAR PARK** project (RERA registration no. **PR/GJ/AHMEDABAD/AHMEDABAD CITY/Ahmedabad Municipal Corporation/MAA16224/181225/311232**) having site address as **F P NO. 167 to 172 & 174 to 178, TP NO. 6(VEJALPUR), OPP. SATELLITED POLICE STATION, SATELLITE 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 **NAVRATNA S G HIGHWAY PROPERTIES PVT LTD** 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	STATE BANK OF INDIA
Branch Name	OVERSEAS BR AHMEDABAD
Account Name	NAVRATNA SG HIGHWAY PROPERTIES PVT LTD RERA RETENTION BANK AC FOR NAVRATNA GULMOHAR PARK
Account Number	44503769863
Account type	Current
IFSC Code	SBIN0004038
Date of Account Opening	2025-10-03
Opening Balance Date	2025-10-03
Opening Balance	0.00
Deposit during the period	43,25,546.00
Withdrawal during the period	43,25,546.00
Closing Balance as on 31-03-2026	0.00

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.): 43,25,546.00

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.): 6,32,83,00,000.00

NO

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.

THE UNSECURED LOAN IN BALANCE SHEET AND BANK LOAN OUTSTANDING ARE NOT RELATED TO THE PROJECT "NAVRATNA GULMOHAR PARK".

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 **NAVRATNA S G HIGHWAY PROPERTIES PVT LTD** (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 **NAVRATNA GULMOHAR PARK**(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 **NAVRATNA S G HIGHWAY PROPERTIES PVT LTD** .

(Signature and Stamps/Seal of the Signatory CA)

Partner/Proprietor:	D.A. RUPAWALA & ASSOCIATES
Name of Signatory:	RUPAWALA
Membership No.:	037674
Full Address:	705, Mahakant, OPp V S Hospital, Ellisbridge,Gujarat,380006

Place:	Ahmedabad
Date:	31/10/2026

***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)**

Signature Not Verified

Digitally Signed By: RUPAWALA
Reason: Secure
Signed Date: 31/10/2026 04:42 +0530
Location: GANDHI NAGAR