



P N MISTRY & CO(145957W)
PARTH(180461)
1236, Sun Gravitas, Opp Ganesh Gruh Udyog,,
Ahmedabad City,Ahmedabad,380015
Email: caparthmistry@gmail.com, Mobile: 9724779377

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

To,
SWARA BUILDERS
Swara Crystal, B/h Aashka Hospital,, Sargasan, Gandhinagar
Gandhinagar, Gujarat

I/We, **PARTH** the auditor, have examined books of accounts and all the relevant records of **SWARA BUILDERS** having PAN related to **SWARA CRYSTAL** project (RERA registration no. **PR/GJ/GANDHINAGAR/GANDHINAGAR/Others/RAA09608/281221**) having site address as **Swara Crystal, B/h Aashka Hospital,, Sargasan, Gandhinagar, GUJARAT** for year ending on **31-03-2025**.

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 **SWARA BUILDERS** 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 01-04-2024 to 31-03-2025

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	KOTAK MAHINDRA BANK

Branch Name	KUDASAN BRANCH
Account Name	SWARA BUILDERS SWARA CRYSTAL RERA AC
Account Number	2048802622
Account type	Current
IFSC Code	KKBK0003063
Date of Account Opening	2023-11-16
Opening Balance Date	2024-04-01
Opening Balance	22,17,250
Deposit during the period	16,59,74,170
Withdrawal during the period	16,81,91,420
Closing Balance as on 31-03-2025	0

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?

YES

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.): 32,56,62,558

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.): 63,48,79,446

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.

Form 5 issued based on data and explanation provided by promoter.

I/We have obtained all necessary information and explanation 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 **SWARA BUILDERS** (Promoter Name) for the financial year ending on **31-03-2025**.

I/We hereby confirm that I/We have examined the prescribed registers, books and documents and the relevant records of **SWARA CRYSTAL**(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 verification of books of accounts till **31-03-2025**.

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 **SWARA BUILDERS** .

Place: Ahmedabad
Date: 29/10/2025

(Signature and Stamps/Seal of the Signatory CA)

Partner/Proprietor: P N Mistry & CO
Name of Signatory: PARTH
Membership No.: 180461
Full Address: 1236, Sun Gravitas,
Opp Ganesh Gruh
Udhyog,,Ahmedabad
City,Ahmedabad,380015

*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. Audit Report - FY - 2024-25