Internal memo – 904/52 – Accounts Date: 05-03-2024

Subject: Consultancy charges

Keywords: Consultancy, CA, Auditors.

1. Consultancy charges for Chartered Accountants/Auditors are being paid for filing IT returns, filings with ROC, GST returns, ESI & PF filings, RERA filings, CA certificates, TDS returns, etc. This memo is issued to streamline payment of such fees and charges.
2. RS Bajaj & Associates are filing our quarterly returns for housing projects that have RERA registration. 4 quarterly returns have been filed + annual return. Their fees and charges for each project are (reference email dated 10/10/2018) :
	1. Registration of project – Rs. 20,000/- + GST.
	2. 4 quarterly returns @ Rs. 5000/- x 4 = Rs. 20,000 + GST.
	3. Yearly audit charges – Rs. 20,000/- + GST.
3. The GST returns are being filed by:
	1. KGM Associates (KGM) – Preeti Mehta. – Largely housing projects have been assigned to them.
	2. Hiregange and Associates (HNA) – Sudhir – Largely projects with lab spaces have been assigned to them.
	3. Their schedule of fees related to GST consultancy is given in Anx A.
	4. List of companies registered for GST with consultant details is given as Anx D.
	5. All litigation related to GST is largely being handled by HNA.
4. IT returns have been divided between:
	1. KGM – Pranay Mehta – All housing projects + Modi group companies, firms, LLPs and individual returns.
	2. Ahsruthi – Ashish Agarwal – All lab space projects + all Greens Group companies & individual returns.
	3. LN Co. – Vijay Singh /Laxmi Nivas- Limited to companies with shareholding of Vishal Goel promoted companies + MCMET + MC Charitable Foundation.
	4. It is now proposed that several IT returns can be filed by our accountants. All companies/firms which were incorporated in FY 23-24, which have no activity + all individual returns (except Soham & Tejal) + all companies which have no business activity (MNM, GMCT, Alpine Estates, BNC, etc.,) can be filed by our accountants/CA. However, such firms/companies should not have any major litigations related to IT.
	5. Accordingly, several tax returns that have little or no activity can be filed by Nirisha/Sambasiva Rao without need of external consultant.
	6. List of tax returns and assignment to consultants is given as Anx E.
	7. Criteria for audit, CA certification, etc:
		1. Tax audit is required for entities which have a turnover of more than 10 cr.
		2. LLP audit is required for entities which have a turnover of more than 40 lakhs.
		3. All companies require companies audit.
		4. CARO - not applicable.
	8. The schedule of fees is given in Anx B.
5. ROC filings
	1. Here too majority of the filings can be done by our accountants/CA/CS. Most filings for FY 23-24 can be taken up by Rishabh.
	2. Rishabh to continue as employee till GV1 deal is closed (July/Aug, 24). Thereafter, he will be appointed as consultant (with schedule of fees). Attempt must be made to train our accountants to make ROC filings after attestations from CA/CS. The idea is to ensure that our accountants are proficient in all aspects of accounting.
	3. The schedule of fees for ROC filings is given in Anx C.
	4. Details of assignment of consultants is given in Anx F. Fees of Rishabh to be finalized in about August, 2024.
6. Service Tax litigation
	1. The rates have been finalized with HNA on 11-11-2020. Copies attached as Anx G.

Anx A

Schedule of fees for GST related consultants

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Sl. No. | Description of task/activity | Scale of business | HNA fees Rs. | KGM fees Rs. | Remarks |
|  | Monthly audit – GSTR1 & GSTR3 | Nil Returns | 5,000 | 2,500 |  |
|  | Monthly audit – GSTR1 & GSTR3 | With Sales | 10,000 | 10,000 |  |
|  | Yearly audit -GSTR-9 | 2Cr to 5Cr | 30,000 | 15,000 |  |
|  | Yearly audit -GSTR-9 & 9C | > 5Cr | 50,000 | 20,000 |  |
|  | Retainer-ship fee | Per Month | NA | 15,000 |  |
|  | Reply against DRC-01 / Notice | Demand < 50 lakhs | 25,000 | 10,000 |  |
|  | Reply against DRC-01 / Notice | Demand > 50 lakhs | 35,000 | 15,000 |  |
|  | PH Attend against DRC-01 / Notice | Per Hearing | 7,500 | NA |  |
|  | SCN Reply in ADC | Demand < 50 lakhs | 35,000 | NA |  |
|  | SCN Reply in ADC | Demand > 50 lakhs | 50,000 | NA |  |
|  | Attending PH - ADC | Per Hearing | 12,500 | NA |  |
|  | Attending PH - Commissioner | Per Hearing | 20,000 | NA |  |
|  | Appeal to Commissioner | Demand < 50 lakhs | ? | NA |  |
|  | Appeal to Commissioner | Demand > 50 lakhs | ?? | NA |  |
|  | Appeal File in CESTAT  | Demand < 50 lakhs | ? | NA |  |
|  | Appeal File in CESTAT  | Demand > 50 lakhs | ? | NA |  |
|  | PH Attend in CESTTAT | Per Hearing | ? | NA |  |

Note: Items marked in red need to finalized with consultants.

Anx B

Schedule of fees related to Income Tax Consultancy

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Description of task/activity | Scale of business | LNCo fees Rs. | KGM fees Rs. | AS Agarwal & Co.Fees Rs. | Remarks |
|  | IT returns - individuals | No active business  | NA | 3,000 | NA |  |
|  | IT returns - individuals | NA | NA | 5,000 | 15,000 |  |
|  | IT returns – firms | Turnover less than 10 cr | NA | 5,000 | NA |  |
|  | IT returns – firms + tax audit | Turnover more than 10 cr | NA | 55,000 | NA |  |
|  | IT returns – LLPs | Turnover less than 50 lakhs | NA | 5,000 | 10,000 |  |
|  | IT returns – LLPs + LLP audit | Turnover more than 50 lakhs | NA | 40,000 | 50,000 |  |
|  | IT returns – LLPs + LLP audit + tax audit | Turnover less than 10 cr | NA | 55,000 | 1,25,000 |  |
|  | IT returns – companies + company audit | Inactive company – turnover less than 1 cr | NA | 20,000 | 35,000 |  |
|  | IT returns – companies + company audit.Add for CARO.Add for ICFR | Company with active business – turnover more than 1 cr | NA | 50,000 | 60,000+ 40,000+ 25,000 |  |
|  | IT returns – companies + company audit + tax audit + CARO.Add for ICFR | Company with active business – turnover more than 10 cr | NA | 1,50,000 | 1,50,000+ 35,000 |  |
|  | Companies – additional charge for CFS | NA | NA | 1,00,000 | 50,000 |  |
|  | AOP | NA | NA | NA | NA |  |
|  | Trust | NA | 41,000 | NA | NA |  |
|  | CA certificate – basic certification | NA | NA | 5,000 | 6,000 |  |
|  | CA certificate – analysis/complexity/ risk | NA | NA | NA | 15,000 |  |
|  | Scrutiny  | Limited to submission of data/reply upto closing of the scrutiny | 50,000 | 50,000 | 1,00,000 |  |
|  | Scrutiny  | Scrutiny with appeals/ submissions till closing of appeal | 50,000 | 50,000 | 1,00,000 |  |
|  | ETDS |  | NA | 1,000 | NA |  |
|  | Monthly retainership fee |  | NA | NA | 25,000 |  |

Note: The above fees excluding GST.

Anx C

Schedule of fees related to ROC filings/consultancy – FY 23-24

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Sl. No. | Description of task/activity | Ashruthi fees Rs. | Rishabh | Remarks |
|  | Form-1, 2 & 3 - LLP Incorporation | 22,000 | NA |  |
|  | Private Limited Company Incorporation | 25,000 | NA |  |
|  | Form - 8 Annual Filling of LLP’s |  3,500 | NA |  |
|  | Form - 11 Annual Filling of LLP’s | 3,500 | NA |  |
|  | MGT-7, AOC-4 - Annual Returns of the Companies without CFS | 30,000 | NA |  |
|  | MGT-7, AOC-4 - Annual Returns of the Companies with CFS | 42,000 | NA |  |
|  | Form-3 & 4 - Admission or Retirement of Partners in LLP  | 7,000 | NA |  |
|  | BEN1 & 2 - Private Limited Companies | 23,270 | NA |  |
|  | Directors - KYC Form - Private Limited Companies | 1,150 | NA |  |
|  | PASS 3 & MGT14 | 31,500 | NA |  |
|  | DPT 3 | 7,757 | NA |  |
|  | Change of LLP Agreement | 5,500 | NA |  |
|  | Appointment of director - Pvt Ltd | 3,500 | NA |  |
|  | Appointment of additional director - Pvt Ltd. | 3,500 | NA |  |
|  | Director resignation - Pvt Ltd. | 3,500 | NA |  |
|  | CHG4 | 5,500 | NA |  |
|  |  MGT 14 - 185 & 186 Resolutions | 5,500 | NA |  |
|  | Form 24 & MGT 14 | 10,000 | NA |  |

Anx D

List of companies registered for GST with consultant details

|  |  |  |  |
| --- | --- | --- | --- |
| **Sno.** | **Firm / Company/Individual Name** | **GSTIN** | **Auditor** |
|  | Modi Properties Pvt. Ltd. | 36AABCM4761E1ZM | Preethi |
|  | GV Research centers pvt ltd | 36AAHCG4562D1ZP | HNA |
|  | SDNMKJ Realty Pvt Ltd. | 36AAOCS0548N1ZR | Preethi |
|  | JMKGEC Realtors Pvt Ltd. | 36AACCJ3243P1ZA | Preethi |
|  | Rajesh Kadakia | 36AERPK6958C1Z2 | Preethi |
|  | Sharad Kadakia | 36ACBPK9161F1ZN | Preethi |
|  | Aedis Developers LLP | 36ABPFA0002Q1ZD | NA |
|  | MC Modi Educational Trust | 36AAATM5488Q2ZO | Preethi |
|  | Mehta & Modi Reality Kowkoor LLP | 36ABLFM7631F1Z3 | Preethi |
|  | Modi Builders Methodist Complex | 36AABFM2938C2ZK | Preethi |
|  | Modi Housing Pvt Ltd | 36AADCM5906D2ZO | Preethi |
|  | Modi Realty (Mallapur) LLP | 36AAEFM1459R1ZP | Preethi |
|  | Modi Realty Genome Valley LLP | 36ABFFM3063P1ZU | Preethi |
|  | Silver Oak Villas LLP | 36ADBFS3288A2Z7 | Preethi |
|  | Summit Sales LLP | 36ACQFS2044C1Z7\* | Preethi |
|  | Niligiri Estates | 36AAHFN0766F1ZA\* | NA |
|  | Paramount Estates | 36AAJFP4202C1ZP\* | NA |
|  | Serene Constructions LLP | 36ACVFS7909P1ZV | Preethi |
|  | Kadakia & Modi Housing | 36AAHFK8714A1ZJ\* | NA |
|  | Modi Realty (Miryalaguda) LLP | 36ABCFM6774G2ZZ\* | NA |
|  | Villa Orchid LLP | Cancelled | NA |
|  | Vista Homes | Cancelled | NA |
|  | East Side Residency Annojiguda LLP | 36AAHFE3373P1ZX\* | NA |
|  | Modi Realty (Pocharam) LLP | 36ABIFM1836H1Z7 | HNA |
|  | Modi Realty (Vikarabad) LLP | 36ABIFM0553B1ZN | NA |
|  | Modi Constructions and Realtors LLP | 36ABJFM5257F2Z2\* | NA |
|  | Matrix Realestate Consultants LLP | 36ABMFM3648K1ZQ | Preethi |
|  | Greenwood Estates | 36AAHFG0711B1Z4 | NA |
|  | Mehta & Modi Realty Timmapur LLP  | 36ABBFM5494N1ZN | NA |
|  | Dr NRK Biotech Pvt Ltd | 36AACCD2775Q1Z3 | HNA |
|  | Modi Realty LG Malakpet LLP | 36ABSFM0938Q1ZD | NA |
|  | N Square Biotech Pvt. Ltd. | 36AAICG1290M1ZA\* | NA |
|  | Crescentia Labs Pvt Ltd | 36AADCB2608M1ZO | HNA |
|  | AMTZ Medpolis Square 4554 Pvt Ltd | 36AAXCA5420G1ZI | HNA |
|  | AMTZ Medpolis Square 4554 Pvt Ltd - Vizag | 37AAXCA5420G1ZG | HNA |
|  | AMTZ Medpolis Square Pvt Ltd - TS | 36AAXCA5159L1ZV | HNA |
|  | AMTZ Medpolis Square 801 Pvt Ltd - TS | 36AAXCA5638G1Z6 | HNA |

|  |  |  |  |
| --- | --- | --- | --- |
|  | AMTZ Medpolis Square 801 Pvt Ltd - Vizag | 37AAXCA5638G1Z4 | HNA |
|  | AMTZ Medpolis Square Pvt Ltd - Vizag | 37AAXCA5159L1ZT | HNA |
|  | MODI GV VENTURES LLP | 36ABUFM6980A1ZU | Preethi |
|  |  VISTA VIEW LLP | 36AAUFV8287A1ZJ | Preethi |
|  |  Inventopolis LLP | 36AAJFI9632F1Z6 | NA |
|  | Biopolis LLP | 36ABBFB0324L1ZR | NA |
|  | Dilpreet |  | Preethi |

Note: \* Possibility of surrendering GST registration to be considered.

Anx E.

List of income tax returns and assignment to consultants

|  |  |  |  |
| --- | --- | --- | --- |
| Sl No. | Name of the Company/Firm/LLP/Individual | Status | Current Year (FY 23-24) Consultant |
|  | AMTZ Medpolis Square 4554 Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | AMTZ Medpolis Square 801 Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | AMTZ Medpolis Square 3663 Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | AMTZ Medpolis Square 702 Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | SDNMKJ Realtors Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | JMKGEC Realty Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | Modi & Modi Realty Hyderabad Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | GV Research Centres Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | N Square Biotech Pvt. Ltd. | Pvt. Ltd. Co. | Pranay Mehta\* |
|  | Dilpreet Tubes Pvt. Ltd. | Pvt. Ltd. Co. | Pranay Mehta |
|  | Inventopolis LLP | LLP  | Nirisha |
|  | Biopolis LLP | LLP | Nirisha |
|  | Rajesh kadakia | Individual | Ashish Agarwal |
|  | Sharad Kadakia | Individual | Ashish Agarwal |
|  | Dr. NRK Biotech Pvt. Ltd. | Pvt. Ltd. Co. | L & Co. |
|  | Crescentia Labs Pvt. Ltd. | Pvt. Ltd. Co. | L & Co. |
|  | M C Modi Educational Trust | Trust | L & Co. |
|  | Manilal Modi Charitable Trust | Trust | L & Co. |
|  | AMTZ Medpolis Square Pvt. Ltd. | Pvt. Ltd. Co. | Nirisha |
|  | AMTZ Medpolis Square 7227 Pvt. Ltd. | Pvt. Ltd. Co. | Nirisha |
|  | AMTZ Medpolis Square 2772 Pvt. Ltd. | Pvt. Ltd. Co. | Nirisha |
|  | AMTZ Medpolis Square 1881 Pvt. Ltd. | Pvt. Ltd. Co. | Nirisha |
|  | AMTZ Medpolis Square 405 Pvt. Ltd. | Pvt. Ltd. Co. | Nirisha |
|  | X-ploro Chemistry Capability Centres Pvt. Ltd. | Pvt. Ltd. Co. | NA |
|  | Alpine Estates | Firm | Nirisha |
|  | Modi Ventures | Firm | Nirisha |
|  | Modi Realty Gagilapur LLP | LLP | Nirisha |
|  | Modi Realty Siddipet LLP | LLP | Nirisha |
|  | Gaurang Mody | Individual | Nirisha |
|  | Girija Bai Modi Charitable Trust | Trust | Nirisha |
|  | Satish Modi Huf | Huf | Nirisha |
|  | Aedis Developers LLP | LLP | Nirisha |
|  | Tapadia Modi Medical Foundation | Trust | Nirisha |
|  | Kadakia & Modi Housing | Firm | Nirisha |
|  | Green Wood Estates | Firm | Nirisha |
|  | Vista Homes | Firm | Nirisha |
|  | Paramount Estates | LLP | Nirisha |
|  | M & M Associates | Trust | Nirisha |
|  | Serene Clubs & Resorts LLP | LLP | Nirisha |
|  | Modi Reators GV Hyderabad LLP | LLP | Nirisha |
|  | Nidhi Modi | Individual | Nirisha |
|  | Nisha Modi | Individual | Nirisha |

|  |  |  |  |
| --- | --- | --- | --- |
|  | Modi & Modi Constructions | Firm | Nirisha |
|  | Villas Orchid LLP | LLP | Nirisha |
|  | Paramount Builders | Firm | Nirisha |
|  | Soham Modi Huf | Huf | Nirisha |
|  | Gaurang Mody Huf | Huf | Nirisha |
|  | Modi Realty Creatopolis LLP | LLP | Nirisha |
|  | Green Wood Builders | Firm | Nirisha |
|  | Modi GV Ventures LLP | LLP | Pranay Mehta |
|  | Modi Builders Methodist Complex | Firm | Pranay Mehta |
|  | Modi Realty Vikarabad LLP | LLP | Nirisha |
|  | Nilgiri Estates | Firm | Nirisha |
|  | N Square Lifesciences LLP | LLP | Nirisha |
|  | Modi Constructions & Realtors LLP | LLP | Nirisha |
|  | Modi Consultancy Services | Firm | Nirisha |
|  | Summit Builders | Firm | Nirisha |
|  | Silver Oak Realty | Firm | Pranay Mehta |
|  | B & C Estates | Firm | Nirisha |
|  | Vigyan Nacharam LLP | LLP | Nirisha |
|  | East Side Residency Annoziguda LLP | LLP | Nirisha |
|  | Mayfower Platinum Welfare Association | Association | Pranay Mehta |
|  | Green Wood Welfare Association | Association | Pranay Mehta |
|  | Silver Oak Welfare Association | Association | Pranay Mehta |
|  | AVR Gulmohar Welfare Association | Association | Pranay Mehta |
|  | Morning Glory Welfare Association | Association | Pranay Mehta |
|  | Gulmohar Welfare Association | Association | Pranay Mehta |
|  | GV Connect Association | Association | Pranay Mehta |
|  | Modi Realty LG Malakpet LLP | LLP | Pranay Mehta |
|  | Mehta & Modi Realty (Timmapur) LLP | LLP | Pranay Mehta |
|  | Tejal Modi | Individual | Pranay Mehta |
|  | Modi Farm House Hyderabad LLP | LLP | Pranay Mehta |
|  | Serene Constructions LLp | LLP | Pranay Mehta |
|  | Matrix Real Estate Consultants LLP | LLP | Pranay Mehta |
|  | Modi Realty Miryalguda LLP | Firm | Pranay Mehta |
|  | Modi Realty Genome Valley LLP | LLP | Pranay Mehta |
|  | Modi Realty Pocharam LLP | LLP | Pranay Mehta |
|  | Soham Modi  | Individual | Pranay Mehta |
|  | Vista Views LLP | LLP | Pranay Mehta |
|  | Silver Oak Villas LLP | LLP | Pranay Mehta |
|  | Mehta & Modi Realty Kowkur LLP | LLP | Pranay Mehta |
|  | Modi Realty Mallapur LLP | LLP | Pranay Mehta |
|  | Modi Housing Pvt. Ltd. | Pvt. Ltd. Co. | Pranay Mehta |
|  | Modi Properties Pvt. Ltd. | Pvt. Ltd. Co. | Pranay Mehta |
|  | Summit Sales LLP | LLP | Pranay Mehta |
|  | Serene Welfare Association | LLP | Pranay Mehta |

Note: \* transfer to Nirisha from FY 24-25.

Anx F.

List of companies & LLPs and assignment to consultants

|  |  |  |  |
| --- | --- | --- | --- |
| Sl No. | Name of the Company/Firm/LLP/Individual | Status | Assigned to Consultant |
|  | AMTZ Medpolis Square 4554 Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | AMTZ Medpolis Square 801 Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | AMTZ Medpolis Square 3663 Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | AMTZ Medpolis Square 702 Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | SDNMKJ Realtors Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | JMKGEC Realty Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | Modi & Modi Realty Hyderabad Pvt. Ltd. | Pvt. Ltd. Co. | Rishabh Arora |
|  | GV Research Centres Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | N Square Biotech Pvt. Ltd. | Pvt. Ltd. Co. | Rishabh Arora |
|  | Dilpreet Tubes Pvt. Ltd. | Pvt. Ltd. Co. | Pranay Mehta |
|  | Inventopolis LLP | LLP  | Rishabh Arora |
|  | Biopolis LLP | LLP | Rishabh Arora |
|  | Dr. NRK Biotech Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | Crescentia Labs Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | AMTZ Medpolis Square Pvt. Ltd. | Pvt. Ltd. Co. | Rishabh Arora |
|  | AMTZ Medpolis Square 7227 Pvt. Ltd. | Pvt. Ltd. Co. | Rishabh Arora |
|  | AMTZ Medpolis Square 2772 Pvt. Ltd. | Pvt. Ltd. Co. | Rishabh Arora |
|  | AMTZ Medpolis Square 1881 Pvt. Ltd. | Pvt. Ltd. Co. | Rishabh Arora |
|  | AMTZ Medpolis Square 405 Pvt. Ltd. | Pvt. Ltd. Co. | Rishabh Arora |
|  | X-ploro Chemistry Capability Centres Pvt. Ltd. | Pvt. Ltd. Co. | NA |
|  | Modi Realty Gagilapur LLP | LLP | Rishabh Arora |
|  | Modi Realty Siddipet LLP | LLP | Rishabh Arora |
|  | Aedis Developers LLP | LLP | Rishabh Arora |
|  | Serene Clubs & Resorts LLP | LLP | Rishabh Arora |
|  | Modi Reators GV Hyderabad LLP | LLP | Rishabh Arora |
|  | Villas Orchid LLP | LLP | Rishabh Arora |
|  | Modi Realty Creatopolis LLP | LLP | Rishabh Arora |
|  | Modi GV Ventures LLP | LLP | Rishabh Arora |
|  | Modi Realty Vikarabad LLP | LLP | Rishabh Arora |
|  | N Square Lifesciences LLP | LLP | Rishabh Arora |
|  | Modi Constructions & Realtors LLP | LLP | Rishabh Arora |
|  | Vigyan Nacharam LLP | LLP | Rishabh Arora |
|  | East Side Residency Annoziguda LLP | LLP | Rishabh Arora |
|  | Modi Realty LG Malakpet LLP | LLP | Rishabh Arora |
|  | Mehta & Modi Realty (Timmapur) LLP | LLP | Rishabh Arora |
|  | Modi Farm House Hyderabad LLP | LLP | Rishabh Arora |
|  | Serene Constructions LLp | LLP | Rishabh Arora |
|  | Matrix Real Estate Consultants LLP | LLP | Rishabh Arora |
|  | Modi Realty Miryalguda LLP | LLP | Rishabh Arora |
|  | Modi Realty Genome Valley LLP | LLP | Rishabh Arora |
|  | Modi Realty Pocharam LLP | LLP | Rishabh Arora |
|  | Vista Views LLP | LLP | Rishabh Arora |
|  | Silver Oak Villas LLP | LLP | Rishabh Arora |
|  | Mehta & Modi Realty Kowkur LLP | LLP | Rishabh Arora |
|  | Modi Realty Mallapur LLP | LLP | Rishabh Arora |
|  | Modi Housing Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | Modi Properties Pvt. Ltd. | Pvt. Ltd. Co. | Ashish Agarwal |
|  | Summit Sales LLP | LLP | Rishabh Arora |