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FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of

Name	MODI REALTY (MIRYALAGUDA) LLP
Address	5-4-187/3-4, SOHAM MANSION , M.G.ROAD, RANIGUNJ , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003
PAN	ABCFM6774G
Aadhaar Number of the assessee, if available	

was conducted by M/s AJAY MEHTA in pursuance of the provisions of the Limited Liability Partnership Act, 2008, and I annex hereto a copy of my audit report dated 27-Dec-2021 along with a copy each of

a. the audited profit and loss account for the period beginning from 01-Apr-2020 to ending on 31-Mar-2021

b. the audited balance sheet as at 31-Mar-2021 ; and

c. documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Valuation of closing stock is not possible.	The closing stock inventory as on 31.03.2021 is taken as verified , valued and certified by the assessee.
2	Records produced for verification of payments through account payee cheque were not sufficient	The cheque instruments are not in possession of assessee. Thus, whether the payments relating to the expenditure covered under section 40A(3) were made by account payee cheque drawn on bank or account payee draft as the case may be couldnt be verified. However, a certificate has been obtained from the assessee regarding payents related to any expenditure covered under section 40A(3) that payments were made by account payee account payee cheque drawn on bank or account payee draft as the case may be

Accountant Details

Name	AJAY CHIRANJILAL MEHTA
Membership Number	035449
FRN (Firm Registration Number)	
Address	5-4-187/3 AND 4, 1ST FLOORSOHAM MANSION , M G ROADRANIGUNJ , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003

Date of signing Tax Audit Report	12-Dec-2021
Place	Secunderabad
Date	08-Jan-2022

This form has been digitally signed by AJAY CHIRANJILAL MEHTA having PAN AATPM6413C from IP Address Secunderabad on 08/01/2022 08:05:30 PM Dsc Sl.No and issuer ,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	MODI REALTY (MIRYALAGUDA) LLP
2. Address of the Assessee	5-4-187/3-4, SOHAM MANSION , M.G.ROAD, RANIGUNJ , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003
3. Permanent Account Number (PAN)	ABCFM6774G
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 36- Telangana	36ABCFM6774G2ZZ

5. Status	Limited Liability Partnership
6. Previous year	01-Apr-2020 to 31-Mar-2021
7. Assessment year	2021-22

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
1	PURUSHOTTAM ADDAGATLA	22
2	ASHISH PRAMOD MODI	11.25
3	NIRAV PRAMOD MODI	11.25

4	KARNA SUDHIR MEHTA	15
5	MODI HOUSING PRIVATE LIMITED	5
6	SOHAM SATISH MODI	17.5
7	UMA RANI ADDAGATLA	18

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ? Yes

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
1	01-Apr-2020	SOHAM MODI	Deletion	17.5	0	0
2	01-Apr-2020	MODI HOUSING PVT LTD	Deletion	5	0	0
3	01-Apr-2020	ASHISH MODI	Deletion	11.25	0	0
	01-Apr-2020	NIRAV P MODI	Deletion	11.25	0	0
5	30-Jan-2021	MODI HOUSING PVT LTD	Addition	0	1	0
6	30-Jan-2021	MODI AND MODI REALTY HYDERABAD PVT LTD	Addition	0	99	0
7	30-Jan-2021	A PURSHOTAM	Deletion	22	0	0
8	30-Jan-2021	USHA RANI	Deletion	18	0	0
9	30-Jan-2021	KARNA MEHTA	Deletion	15	0	0

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
	REAL ESTATE AND RENTING SERVICES	Operating of real estate of self-owned buildings (residential and non-residential)	07002

(b). If there is any change in the nature of business or profession, the particulars of such change ? No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? No

Sl. No.	Books prescribed

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Bank	5-4-187/3-4, SOHAM MANSION	M.G.ROAD, RANIGUNJ	HYDERABAD	500003	91-India	36- Telangana
2	Bank Book	5-4-187/3-4, SOHAM MANSION	M.G.ROAD, RANIGUNJ	HYDERABAD	500003	91-India	36- Telangana
3	Journal Register	5-4-187/3-4, SOHAM MANSION	M.G.ROAD, RANIGUNJ	HYDERABAD	500003	91-India	36- Telangana
4	General Ledger	5-4-187/3-4, SOHAM MANSION	M.G.ROAD, RANIGUNJ	HYDERABAD	500003	91-India	36- Telangana

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

Sl. No.	Books examined
1	Cash Book
2	Bank Book
3	Journal Register
4	General Ledger
5	Bank Statements
6	Relevant documents for purchase invoices and receipt books
7	Agreement for sale Apartments.

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	As per schedule R - Notes Forming part of Financial Statements.
2	ICDS II-Valuation of Inventories	As per schedule R - Notes Forming part of Financial Statements
3	ICDS III-Construction Contracts	As per schedule R - Notes Forming part of Financial Statements.
4	ICDS IV-Revenue Recognition	As per schedule R - Notes Forming part of Financial Statements.
5	ICDS V-Tangible Fixed Assets	As per schedule R - Notes Forming part of Financial Statements.
6	ICDS VII-Governments Grants	NA
7	ICDS IX Borrowing Costs	As per schedule R - Notes Forming part of Financial Statements.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	As per schedule R - Notes Forming part of Financial Statements.

14.(a). Method of valuation of closing stock employed in the previous year **Lower of Cost or Marker rate**

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

Sl. NO.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned,

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property: Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
1								₹ 0	₹ 0	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 46,189	₹ 0	₹ 0	₹ 46,189	₹ 0	₹ 0	₹ 0	₹ 0	₹ 6,928	₹ 39,261
2	Plant and Machinery @ 40%	40	₹ 29,791	₹ 0	₹ 0	₹ 29,791	₹ 0	₹ 0	₹ 0	₹ 0	₹ 11,916	₹ 17,875

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

No records added

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount

No records added

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 9,148	15-May-2020	₹ 19,179	12-May-2020
2	Provident Fund	₹ 9,397	15-Jun-2020	₹ 19,687	20-Jun-2020
3	Provident Fund	₹ 9,199	15-Jul-2020	₹ 19,281	11-Jul-2020
4	Provident Fund	₹ 9,887	15-Aug-2020	₹ 20,689	10-Aug-2020
5	Provident Fund	₹ 9,537	15-Sep-2020	₹ 19,974	14-Sep-2020
6	Provident Fund	₹ 9,824	15-Oct-2020	₹ 20,558	10-Oct-2020
7	Provident Fund	₹ 9,700	15-Nov-2020	₹ 20,305	16-Nov-2020

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
1	Interest on gst	₹ 13,218
2	Interest on TDS	₹ 6,929
3	Interest on PF	₹ 966

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a):

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	Professional Tax payable	₹ 700

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ? No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
	No records added	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
		No records added		

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) ? No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
				No records added				

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) ? No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repaymen
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ? No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
	No records added	

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Paramount Builders	5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003.	AAHFP4040N		₹ 21,38,000	No	₹ 34,02,794	Yes-Cheque	Account payee cheque
2	Paramount Estates	5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad	AAJFP4202C		₹ 17,50,000	No	₹ 98,49,823	Yes-Cheque	Account payee cheque

		- 500 003.						
3	Soham Satish Modi	5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003.	ABMPM6725H	₹ 34,02,794	No	₹ 24,82,976	Yes-Cheque	Account payee cheque

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Y Ramakrishna	H.No.8-18/3-28,Seetarampuram Colony,Miryalaguda,Nalgonda	AHMPV8356M		₹ 10,37,000	Yes-Net banking	
2	Modi & Modi Realty Hyderabad pvt ltd .	5-4-187/3&4,2nd floor,Soham Mansion,M.G.Road,Sec-bad,500003	AANCM2416N		₹ 45,00,000	Yes-Cheque	Account payee cheque
3	Modi & Modi Realty Hyderabad pvt ltd .	5-4-187/3&4,2nd floor,Soham Mansion,M.G.Road,Sec-bad,500003	AANCM2416N		₹ 60,00,000	Yes-Cheque	Account payee cheque
4	Modi & Modi Realty Hyderabad pvt ltd .	5-4-187/3&4,2nd floor,Soham Mansion,M.G.Road,Sec-bad,500003	AANCM2416N		₹ 60,00,000	Yes-Cheque	Account payee cheque
5	B.V. Laxmi	Plot No.20,Gayatri Township,Miryalaguda,Nalgonda Dist	BCAPV5202N		₹ 14,49,637	Yes-Net banking	
6	Bhanu prasad	Hno :- 2-22-38/1/1/4, Plot No 146 & 147, Flat no 202, Ashok Regent, Eenadu Society, Kukutpally	AEEPV1635C		₹ 25,000	Yes-Cheque	Account payee cheque
7	Boora Srinivasa Ramanujan	2,Yorkshire Drive Tewksbury USA Massachusetts USA		501852262569	₹ 91,796	Yes-Net banking	
8	Chalasani Sri Hari	18- 1357, Ashok nagar, Beside Vagdevi College, Sagar Road, Miryalaguda,	ADBPC1212C		₹ 20,00,000	Yes-Net banking	
9	chilukuri Gopinath	hno.20-177/2, doctors colony, miryalaguda	BCAPC2804G		₹ 2,55,000	Yes-Cheque	Account payee cheque
[illegible]	[illegible]	H No 2-115 Gandhi Nagar, 6th	AQCPG5813H	993844256325	₹ 2,00,000	Yes-Cheque	Account

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	Gaurang Modi Huf	5-4-187/3 and 4, 2nd Floor, Soham Mansion, MG Road, Secunderabad - 500 003.			₹ 7,00,469	₹ 37,36,250	Yes-Cheque	Account payee cheque
2	Paramount Builders	5-4-187/3 and 4, 2nd Floor, Soham Mansion, MG Road, Secunderabad - 500 003.	AAHFP4040N		₹ 34,70,599	₹ 34,02,794	Yes-Cheque	Account payee cheque
3	Paramount Estates	5-4-187/3 and 4, 2nd Floor, Soham Mansion, MG Road, Secunderabad - 500 003.	AAJFP4202C		₹ 1,00,50,000	₹ 98,49,823	Yes-Cheque	Account payee cheque
4	Soham Modi	5-4-187/3 and 4, 2nd Floor, Soham Mansion, MG Road, Secunderabad - 500 003.	ABMPM6725H		₹ 35,21,105	₹ 24,82,976	Yes-Cheque	Account payee cheque
5	Tejal Modi	5-4-187/3 and 4, 2nd Floor, Soham Mansion, MG Road, Secunderabad - 500 003.	ADDPM3623R		₹ 19,55,000	₹ 19,55,000	Yes-Cheque	Account payee cheque
6	Y Ramakrishna	H.No.8-18/3-28,Seetarampuram Colony,Miryalaguda,Nalgonda	AHMPV8356M		₹ 1,90,403	₹ 10,07,726	Yes-Cheque	Account payee cheque

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1	2017-18	Loss from business other than loss from speculative business and specified business	₹ 32,22,208	₹ 0	₹ 0	₹ 32,22,208	00	0
2	2017-18	Unabsorbed depreciation	₹ 8,366	₹ 0	₹ 0	₹ 8,366	0	0
3	2018-19	Loss from business other than loss from speculative business and specified business	₹ 73,79,510	₹ 0	₹ 0	₹ 73,79,510	0	0
4	2018-19	Unabsorbed depreciation	₹ 28,390	₹ 0	₹ 0	₹ 28,390	0	0
5	2019-20	Loss from business other than loss from speculative business and specified business	₹ 11,28,536	₹ 0	₹ 0	₹ 11,28,536	0	0
6	2019-20	Unabsorbed depreciation	₹ 42,690	₹ 0	₹ 0	₹ 42,690	0	0
7	2020-21	Unabsorbed depreciation	₹ 28,011	₹ 0	₹ 0	₹ 28,011	0	0
8	2020-21	Loss from business other than loss from speculative business and specified business	₹ 26,45,826	₹ 0	₹ 0	₹ 26,45,826	0	0

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year? No

Please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year? No

Please furnish the details of the same. ₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No

Please furnish the details of the same. ₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	HYDM14910A	194A	Interest other than Interest on securities	₹ 10,69,132	₹ 10,69,132	₹ 10,69,132	₹ 80,186	₹ 0	₹ 0	₹ 0
2	HYDM14910A	194C	Payments to contractors	₹ 3,64,72,267	₹ 3,64,72,267	₹ 3,64,72,267	₹ 4,92,094	₹ 0	₹ 0	₹ 0
3	HYDM14910A	194H	Commission or brokerage	₹ 2,02,004	₹ 2,02,004	₹ 2,02,004	₹ 7,573	₹ 0	₹ 0	₹ 0
4	HYDM14910A	194-I	Rent	₹ 1,23,620	₹ 1,23,620	₹ 1,23,620	₹ 1,856	₹ 0	₹ 0	₹ 0

5	HYDM14910A	194-IA	Payment on transfer of certain immovable property other than agricultural land	₹ 33,886	₹ 33,886	₹ 33,886	₹ 508	₹ 0	₹ 0	₹ 0
6	HYDM14910A	194J	Fees for professional or technical services	₹ 24,23,297	₹ 24,23,297	₹ 24,23,297	₹ 1,81,754	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	HYDM14910A	26Q	31-Mar-2021	25-Aug-2020	Yes	
2	HYDM14910A	26Q	31-Mar-2021	02-Nov-2020	Yes	
3	HYDM14910A	26Q	01-Feb-2021	25-Jan-2021	Yes	
4	HYDM14910A	26Q	15-Jul-2021	14-Jul-2021	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
1	HYDM14910A	₹ 1,499	₹ 434	16-May-2020
2	HYDM14910A	₹ 0	₹ 774	16-Jul-2020
3	HYDM14910A	₹ 0	₹ 556	30-Jul-2020
4	HYDM14910A	₹ 342	₹ 545	04-Mar-2021

35.(a). In the case of a trading concern, give quantitative details of prinicipal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the prinicipal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any

No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt

No records added

37. Whether any cost audit was carried out ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	82672858			72811291		
(b)	Gross profit / Turnover	14892918	82672858	18.01	8025560	72811291	11.02
(c)	Net profit / Turnover	9546865	82672858	11.55	-2757400	72811291	-3.79
(d)	Stock-in-Trade / Turnover	39794421	82672858	48.13	45142161	72811291	62
(e)	Material consumed / Finished goods produced	0	0	0	0	0	0

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	AJAY CHIRANJILAL MEHTA
Membership Number	035449
FRN (Firm Registration Number)	
Address	5-4-187/3 AND 4, 1ST FLOORSOHAM MANSION, M G ROADRANIGUNJ, Secunderabad H.O, Secunderabad, HYDERABAD, 36- Telangana, 91-India, Pincode - 500003
Place	Secunderabad
Date	08-Jan-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%								
	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%								
	No records added							

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
	No records added			

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
	No records added			

This form has been digitally signed by AJAY CHIRANJILAL MEHTA having PAN AATPM6413C from IP Address Secunderabad on 08/01/2022 08:05:30 PM Dsc Sl.No and issuer ,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

CA
Alphabets of Trust

CA. Ajay Mehta B.Com. F.C.A.
Chartered Accountant

Auditor's Report

To
The Partners
MODI REALTY MIRYALAGUDA LLP

Report on the Financial Statements

I have audited the accompanying financial statements of MODI REALTY MIRYALAGUDA LLP which comprise the Balance Sheet as at March 31, 2021, the statement of Profit & Loss for the year ended on March 31, 2021 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP'S preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

SECUNDERABAD

5-4-187/3 & 4, Soham Mansion, M. G. Road, SECUNDERABAD - 500 003.
✆ 27544517, 27543213 Cell : 98484 50353 E-mail : ajayca_12@yahoo.com

CA. Ajay Mehta B.Com. F.C.A.
Chartered Accountant
Alphabets of Trust

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a) In the case of the Balance Sheet, of the state of affairs of the LLP as at March 31, 2021; and

b) In the case of the statement of profit and loss, of the profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. I report that:
   a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit;

   b) In my opinion proper books of account as required by law have been kept by the LLP so far as appears from my examination of those books.

   c) The Balance Sheet and the statement profit & loss dealt with by this Report is in agreement with the books of account.

   d) In my opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable.

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

(Ajay Mehta)
Chartered Accountant
(Membership No.035449)

Date: 27-12-2021
ICAI UDIN: 21035449AAAAJV3847

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	ABCFM6774G		
Name	MODI REALTY (MIRYALAGUDA) LLP		
Address	5-4-187/3-4 , SOHAM MANSION , M.G.ROAD , RANIGUNJ , SECUNDERABAD , 36-Telangana , 91-India , 500003		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	895452490080122

	Current Year business loss, if any	1	
Taxable Income and Tax details	Total Income		
	Book Profit under MAT, where applicable	2	
	Adjusted Total Income under AMT, where applicable	3	
	Net tax payable	4	
	Interest and Fee Payable	5	
	Total tax, interest and Fee payable	6	
	Taxes Paid	7	3,42,0
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 3,42,0
Distribution Tax details	Dividend Tax Payable	9	
	Interest Payable	10	
	Total Dividend tax and interest payable	11	
	Taxes Paid	12	
	(+)Tax Payable /(-)Refundable (11-12)	13	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	
	Additional Tax payable u/s 115TD	15	
	Interest payable u/s 115TE	16	
	Additional Tax and interest payable	17	
	Tax and interest paid	18	
	(+)Tax Payable /(-)Refundable (17-18)	19	

This return has been digitally signed by SOHAM SATISH MODI in the capacity of Principal Officer having PAN ABMPM6725H from IP address 10.1.36.239 on 08-01-2022 20:10:22

DSC Sl. No. & Issuer 3097367 & 51172928CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

ABCFM6774G058954524900801 22C3F887A6B9FB97AB50A273C70C758CE52EBC0387

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	:	**Modi Realty (Miryalaguda) Llp**
PAN	:	**ABCFM6774G**
Office Address	:	5-4-187/3-4, Soham Mansion, M.g.road, Ranigunj, Secunderabad, Telangana-500003
Status	:	FIRM (LIMITED LIABILITY) Assessment Year : 2021 - 2022
Ward No	:	WARD 11(1),HYDERABAD Financial Year : 2020 - 2021
D.O.I.	:	23/02/2016
Mobile No.	:	8885583001
Email Address	:	info@modiproperties.com
Name Of Bank	:	Hdfc Bank
Micr Code	:	500240003
Ifsc Code	:	Hdfc0000042
Address	:	Hyderabad - Secunderabad
Account No.	:	50200023040541
Return	:	Original (Filing Date : 08/01/2022 & No. : 895452490080122)

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession			9653847
Modi Realty (Miryalaguda) Llp			
Profit Before Tax As Per Profit And Loss Account		9546864	
Add :			
Depreciation Disallowed	18844		
Disallowed U/s 36	85870		
Disallowed U/s 37	21113	125827	
		9672691	
Less : Allowed Depreciation		-18844	
		9653847	
Brought Forward Losses Set-off			
Business Losses For The A.y. 2017-18			-3222208
Business Losses For The A.y. 2018-19			-6431639
Gross Total Income			Nil
Total Income			Nil

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. Nil		Nil
Less Tax Deducted At Source		
Section 206cr: Section 206cr	4935	
Section 194-ia: Tds On Sale Of Immovable Property	337125	342060
		-342060
Refundable		(342060)

SOHAM SATISH MODI
(Principal Officer)

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	36ABCFM6774G2ZZ
Amount of turnover/Gross receipt as per the GST return filed	79527859

FIXED ASSETS

Block	Rate	WDV as on 01/04/2020	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2021
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MACHINERY AND PLANT	15.00%	46,189.00	0.00	0.00	0.00	46,189.00	6,928.00	39,261.00
MACHINERY AND PLANT	40.00%	29,791.00	0.00	0.00	0.00	29,791.00	11,916.00	17,875.00
Total		**75,980.00**	**0.00**	**0.00**	**0.00**	**75,980.00**	**18,844.00**	**57,136.00**

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2017-18	Ordinary Business	3222208	3222208	-
2017-18	Unabsorbed Depreciation	8366	-	8366
2018-19	Ordinary Business	7379510	6431639	947871
2018-19	Unabsorbed Depreciation	28390	-	28390
2019-20	Ordinary Business	1128536	-	1128536
2019-20	Unabsorbed Depreciation	42690	-	42690
2020-21	Ordinary Business	2645826	-	2645826
2020-21	Unabsorbed Depreciation	28011	-	28011

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	Emloyee Contribution of ESI	30533.00
2	Emloyee Contribution of PF	55337.00
	Total	**85870.00**

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	Interest and Late fee on GST	13218.00
2	Interest on TDS	6929.00
3	Penalty for late payment of PF	966.00
	Total	**21113.00**

ASSESSMENT YEAR		2021-2022			
NAME OF THE ENTITY:		M/s. MODI REALTY MIRYALGUDA LLP	BALANCES AS ON:	31-03-2021	
BALANCE SHEET					
LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
PARTNERS CAPITAL	A	41,273,874	CASH IN HAND	F	108,030
OUTSTANDING EXPENSES	B	240,373	CASH AT BANK	G	644,799
LOANS & ADVANCES	C	8,619,678	FIXED ASSETS	H	57,134
SUNDRY CREDITORS	D	12,486,313	DEPOSITS, LOANS & ADVANCES	I	26,242,523
CUSTOMER ACCOUNS	E	55,606,179	SUNDRY DEBTORS	J	51,379,508
			CLOSING STOCK	K	39,794,421
		118,226,416			
					118,226,417
					(0)

Notes to Accounts Schedule - R

As per my report of even date

Ajay Mehta
Chartered Accountant
M.NO.035449
Place: Secunderabad
Date : 27/12/2021
ICAI-UDIN - 21035449AAAAJV3847

For MODI REALTY MIRYALGUDA LLP,

PARTNER.

Place: Secunderabad
Date : 27/12/2021

ASSESSMENT YEAR	2021-2022	BALANCES AS ON:		31-03-2021	
NAME OF THE ENTITY:		M/s. MODI REALTY MIRYALGUDA LLP			

CONSTRUCTION ACCOUNT FOR THE YEAR ENDED 31-03-2021

To	Opening Stock	45,142,160.64	By	Revenue Recognized	76,425,263.96
To	Constructin Expenes during the year	62,432,200.83	By	Additional Flooring charges	5,450,000.00
To	Gross profit	14,892,917.56	By	Constructions services to land Lords	47,594.00
			By	Water & Electricity charges	750,000.00
			By	Closing Stock	39,794,421.07
		122,467,279.03			122,467,279.03

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2021

	EXPENDITURE	SCHEDULE		AMOUNT		INCOME	SCHEDULE	AMOUNT
To	Promotions Expenes	L		994,565.83	By	Gross profit		14,892,917.56
To	Financial expenses	M		1,069,132.00	By	Sales consultancy charges		992,040.00
To	Statutory Interest & Penalities	N		21,113.00	By	Bad debits/credits/roundi ng offs		572.73
To	Professional Services	O		2,589,914.56	By	Miscellaneous Income		5,284.00
To	Salaries & Employee benefits	P		1,471,356.00				
To	Other Indirect expenses	Q		197,868.00				
To	Net Profit Transferred to partners (1-4-21 to 30-1-2021):							
	A Purushottam (22%)		1,755,053.79					
	Karan Mehta (15%)		1,196,627.59					
	MMRHPL (45%)		3,589,882.76					
	Uma Rani (18%)		1,435,953.10					
	From 31-1-2021 to 31-3-21							
	MMRHPL (99%)		1,553,654.18					
	MHPL (1%)		15,693.48					
				9,546,864.90				
				15,890,814.29				15,890,814.29

Notes to Accounts Schedule - R

As per my report of even date

Ajay Mehta
Chartered Accountant
M.NO.035449
Place: Secunderabad
Date : 27/12/2021
ICAI-UDIN - 21035449AAAAJV3847

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

For MODI REALTY MIRYALGUDA LLP,

PARTNER.

Place: Secunderabad
Date 27/12/2021

ASSESSMENT YEAR		2021-2022			
NAME OF THE ENTITY:		M/s. MODI REALTY MIRYALGUDA LLP		BALANCES AS ON:	31-03-2021
PARTNERS CAPITAL ACCOUNTS					
A PURUSHOTTAM-RETIRING PARTNER					
To	Balance b/fd. (1-4-20)	217,550	By	Amount received during the year	217,550
To	Balance c/fd. (31-3-21)	1,755,054	By	Share of Profit (22%)	1,755,054
		1,972,603			1,972,603
KARAN MEHTA-RETIRING PARTNER					
To	Repayments made during the ye	8,520,614	By	Balane b/fd. (1-4-2019)	3,745,307
To	Balance c/fd. (31-3-2020)	1,196,628	By	Amount received during the year	4,775,307
			By	Share of Profit (15%)	1,196,628
		1,196,628			9,717,242
MODI HOUSING PVT. LTD.					
To	Amounts withdrawn during the	26,922,799	By	Balane b/fd. (1-4-2020)	24,075,501
To	Balance c/fd. (31-3-2021)	33,396	By	Amount Received during the year	2,865,000
			By	Share of Profit (5%)	15,693
		26,956,195			26,956,195
UMA RANI-RETIRING PARTNER					
To	Amount paid during the year	6857187.58	By	Balane b/fd. (1-4-2020)	3,508,369
To	Balance c/fd. (31-3-2021)	1,435,953	By	Amount Received during the year	3348819
			By	Share of Profit (18%)	1,435,953
		8,293,141			8,293,141
MODI AND MODI REALTY HYDERABAD PVT. LTD.					
To	Amounts paid during the year	16,949,194	By	Amount received during the year	52,946,135
To	Balance c/fd. (31-3-21)	41,140,478	By	Sareh of Profit	3,589,883
			By	Share of Profit	1,553,654
		58,089,672			58,089,672

AJAY MEHTA Chartered Accountant M.No.023540 SECUNDERABAD

ASSESSMENT YEAR			
NAME OF THE ENTITY:	2021-2022	BALANCES AS ON:	##########
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020	M/s. MODI REALTY MIRYALGUDA LLP		
SCHEDULE-A		Amount in Rs.	
PARTNERS CAPITAL:			
Fixed Capital:			
Modi and Modi Realty Hyderbad Pvt. Ltd.		99,000.00	
Modi Housing Pvt. Ltd.		1,000.00	
Running Capital			
Modi and Modi Realty Hyderbad Pvt. Ltd.		41,140,477.94	
Modi Housing Pvt. Ltd.		33,395.85	
		41,273,873.78	
SCHEDULE-B			
OUTSTANDING EXPENSES:			
PT Payable		700.00	
PF Payable		14,872.00	
ESI Payable		2,654.00	
TDS Payable		97,066.00	
Electricty Bills payable		70,661.00	
Audit Fees payable		54,420.00	
		240,373.00	
SCHEDULE-C			
LOANS & ADVANCES:			
UNSECURED LOANS:			
Gaurang Modi Huf		3,521,406.00	
Gaurang modi		517,344.00	
Paramount Estates		127,835.00	
Soham Modi - Retiring partner		65,458.29	
Karan Mehta-Retiring partner		1,196,627.69	
Uma Rani - Retiring partner		1,435,953.04	
Purushottam - Retiring partner		1,755,053.79	
		8,619,677.81	
SCHEDULE-D			
SUNDRY CREDITORS:			
Construction Material Vendors			
SUP-Elegant Enterprises	2,832.00		
SUP-Ganesh Tiles & Sanitary	142,435.00		
SUP- Ganji Venkannah & Sons	3,790.00		
SUP-Manasa Natural Stones	33,075.00		
SUP-Praful Sanitary	314,067.00		
SUP-Premier Engineering Corporation	437,733.00		
SUP- Purnima Mosaic Tiles	297,486.00		
SUP- Rajadhani Tiles Company	91,417.00		
SUP- Rehamath - Sand Supplier	9,897.00		
SUP- Social DNA	46,131.00		
SUP-Sri Sai Rohit Marketing Company	22,304.00		
SUP - Sri Sai Srinivas Bricks Industry	39,850.00		
SUP- Summit Sales LLP	1,506,828.89		
SUP- Summit Sales LLP Common Expenses	45,888.00		
SUP- Summit Sales LLP Logistics	119,839.74		
SUP- Summit Sales LLP - Shaik Ammer	105,331.00		
SUP- Summit Sales - Srinu on A/c	91,561.00		
SUP- SVR Pumps & Allied Services	2,550.00		
SUP-V Green Media Pvt. Ltd.	4,892.00		
SUP- Y. Ravi Shankar - Gardener	20,580.00	3,338,487.63	
Contractors on Accounts			
CONT -Abhiram Tejavath on A/c	5,036.00		
CONT- A. Navin on A/c	4,519.75		
CONT- Ashok Constructions A/c	7,366,079.54		
CONT- Bipin Nahak on A/c	1,412.25		
CONT- Janardhan Prasad on A/c	150,620.80		
CONT- K. Srinu on A/c	25,160.55		
CONT- K. Upender Chary on A/c	991.00		
CONT- Radhakrishna. Y on A/c	33,848.35		
CONT- Ramulamma on A/c	3,232.87		
CONT- Rukmachary on A/c / Anna Bheemoju	1,267.00		
CONT-Shaik Ameer Ali on A/c	8,394.00		

Chartered Accountant M.No. SECUNDERABAD

		Amount in Rs.
CONT- Shaik Mohsin on A/c	2,397.00	
CONT- Shaik Moiz on A/c	13,118.87	
CONT- S.K Zaid on A/c	4,750.00	
CONT- Sravanthi Sripaadi on A/c	4,246.75	
CONT- Tari Syam on A/c	18,130.00	
CONT-T.Satish	3,075.00	
CONT- V. Malliah on A/c	7,167.37	7,653,447.10
Other Creditors		
OTHLOAN- AVR Gulmohar Homes Association	223,538.00	
SP- Modi Realty Siddipet LLP	52,457.00	
SP- Villas Orchids LLP	118,800.00	394,795.00
Service Providers		
SP- Ajay Mehta	11,829.00	
SP- BPCL- ECMS (FLEET BUSINESS)	7,342.00	
SP- Expert Security Services	29,074.00	
SP- Hiregange & Associates	139,879.00	
SP- K. Rajini	19,992.00	
SP- Modi Propertiess Pvt Ltd	257,850.00	
SP- Pushapalatha .Y Gardemer	11,051.00	
SP-R S Bajaj and Associates	22,100.00	
SP- Shreya Services	22,131.00	
SP-Sravan	6,000.00	
SP- United Security Services	23,520.00	
SP-Yallamma	4,500.00	555,268.00
Staff		
Emp- B.Anil Kumar -Commission	9,625.00	
EMP- Harika .B Salary A/c	12,024.00	
EMP- Harika Commission A/c	1,925.00	
EMP- K. Vijitha Salary A/c	1,080.00	
EMP- Sheraaz Ahmed Salary A/c	17,509.00	
EMP-Shivarathri Roja	16,205.00	
EMP-Swathi Commission A/c	27,925.00	
EMP- Zakir Hossain Salary A/c	37,915.00	124,208.00
Work Orders		
WO- Karunakar Reddy .V on A/c	415,107.00	
WO- Ramulu W.O on A/c	5,000.00	420,107.00
		12,486,312.73
SCHEDULE-E		
CUSTOMERS ACCOUNTS		
CUST-Flat No-19 Modi & Modi Realty Hyd Pvt Ltd	2,265,500.00	
CUST-Flat No-21 Vijay Kumar	890,176.00	
CUST-Flat No- 24 Modi Housing Pvt Ltd	3,193,000.00	
CUST-Flat No- 25 Modi & Modi Realty Hyd Pvt Ltd	2,265,500.00	
CUST-Flat No-29 Netala Chaitanya	1,462,296.00	
CUST-Flat No-31 S. Rambabu	244,500.00	
CUST-Flat No- 35 Vasantha Kumari	833,046.00	
CUST-Flat No- 37 V. Rama Koti Reddy	882,250.00	
CUST-Flat No-39 Miryala Nagamani	476,375.00	
CUST-Flat No-43 Modi & Modi Realty Hyd Pvt Ltd	2,265,500.00	
CUST-Flat No- 45 Modi & Modi Realty Hyd Pvt Ltd	2,993,000.00	
CUST-Flat No-48 G. Sanjeeva	1,248,772.40	
CUST-Flat No- 49 Modi & Modi Realty Hyd Pvt Ltd	2,648,250.00	
CUST-Flat No- 51 Modi & Modi Realty Hyd Pvt Ltd	2,993,000.00	
CUST-Flat No- 52 Modi & Modi Realty Hyd Pvt Ltd	1,493,000.00	
CUST-Flat No-54 Modi Housing Pvt Ltd	2,465,500.00	
CUST-Flat No-56 Ramana & K. Janardhan	373,500.40	
CUST-Flat No 72 V Bhanu Prasad	25,000.00	
CUST-Flat No-73 Modi Housing Pvt Ltd	7,556,250.00	
CUST-Flat No-Name ,57 K. Gopinath	1,273,034.20	
CUST-Flat No-Name 59 Vamshi Krishna	1,322,421.00	
CUST-Flat No-Name 60 K. Srinivas	920,041.28	
CUST-Flat No-Name 61 B. Vijayalakshmi	921,326.00	
CUST-Flat No-Name 65 Ambati Giri Prasad	270,516.00	
CUST-Flat No-Name 66 Mandhdi Sreeja	62.00	
CUST-Flat No-Name 69 G.Sunitha	171,000.00	
CUST-Flat No-Name 6 Chilkuri Gopinath	1,194,046.00	
CUST-Flat No-Name 70 Ch. Srihari	121,296.00	
CUST-Flat No-Name 75 Bv Lakshmi	800,410.72	

Chartered Accountant M.No.035449 SECUNDERABAD

		Amount in Rs.
CUST-Flat No-Name 76 M. Pratap Reddy	1,183,040.00	
CUST-Flat No-Name 81 Polisetty Anjaiah	821,320.00	
CUST-Flat No-Name 82 Polisetty Nageshwar Rao	806,500.00	
CUST-Flat No-Name 87 S. Sharath Reddy	265,750.00	
CUST-Villa 18 V. Bhanu Prasad	2,525,000.00	
CUST- Villa No.42 Modi Modi Realty Hyderabad Pvt Lt	2,993,000.00	
CUST-Villa No. 72 Modi Housing Pvt Ltd	3,193,000.00	55,356,179.00
Cancellation Flats		
A-28 Bhuyyankar Shyam Sunder	25,000.00	
A -45B. Ravindra Babu - Cancelled	25,000.00	
A -45B. Ravindra Babu - Cancelled	125,000.00	
A- 82 - Mrs Sucharitha- Cancelled	25,000.00	
A-84 Amulya- Cancelled	25,000.00	
A-87 Kranthi Kiran Cancelled	25,000.00	250,000.00
		55,606,179.00
SCHEDULE-F		
CASH IN HAND		
Cash		108,030.00
		108,030.00
SCHEDULE-G		
BANK BALANCES:		
Yes Bank		644,799.38
		644,799.38
SCHEDULE-H		
FIXED ASSETS:		
As per statement		57,134.12
		57,134.12
SCHEDULE-I		
DEPOSITS, LOAND & ADVANCES:		
DEPOSITS:		
BPCL Deposit	10,000.00	
BSNL Phone-Deposit	1,995.00	
Happy Card-Deposit A/c	50,000.00	
J.Nageswara Rao - Hoarding Security Deposit	11,500.00	
MHPL-Deposit	65,000.00	
Soham Modi HUF Deposit	50,000.00	
Summit Builders - Statutory Deposit	12,897.00	
Summit Sales LLP Deposits	2,498,189.00	2,699,581.00
JDA Deposits		
A.Ajay Reddy	6,450,000.00	
A.Vasuda Reddy	6,450,000.00	12,900,000.00
LOANS & ADVANCES:		
Advances - Contractors		
CONT-Abdul Aleem on A/c	9,918.00	
CONT- Mangilal Bishnoi on A/c	77,754.00	
CONT- Ravi Kumar. Janagarla	12,991.00	
CONT- R. Balu Nayak on A/c	25,050.00	
CONT- Shaik Ameer on A/c - Flase Ceiling	282,094.00	
CONT- Yelliah Orsu on A/c	49,904.00	457,711.00
Advances - Staff		
EMP- Anand Kumar Netha A	14,000.00	
EMP- B. Anil Kumar Salary A/c	7,409.00	
EMP- C. Rajkumar Salary A/c	31,979.00	
EMP- Rajkumar Commission A/c	59,252.00	
EMP-Swathi-K Salary A/c	15,011.00	127,651.00
Advances - Suppliers		
SUP- Ayyappa Traders Iron & Steel Cement Syndicate	23,433.00	
SUP- IFB Industries Ltd	26,650.00	
SUP-JSW Cement Limited	19,799.60	
SUP- Venkateshwara Irrigation Service	16,681.00	86,563.60
Advanvces - Others		
SP-Pragati Consultants	94,000.00	
SP-Shreya Services Loan A/c	15,000.00	
SP- Summit Builders - Statutory Payments	53,442.00	
Sup - Caps Gold Pvt Ltd	33,000.00	195,442.00

AJAY MEHTA Chartered Accountant M.No.05449 SECUNDERABAD

Expenses Card Advances		Amount in Rs.	
ECARD- Minish Parikh Exp Card			
ECARD- Modi R Miryalaguda L MD Zakir Hossain Exp	28,000.00		
ECARD- Zakir Hossain Petty Cash A/c	4,112.00		
Others	*16.00*	*32,128.00*	
GST Input			
OTHLOAN- Tds Receivable	9,341,895.44		
OTHLOAN- TDS Receivable 19-20	337,125.00		
TCS @ 0.075%	59,491.00		
	4,935.00	9,743,446.44	
		26,242,523.04	
SCHEDULE-J			
SUNDRY DEBTORS:			
CUSTOMERS			
CUST-Flat No-16 Elamsetti Varahalu/ Ranga Madhavi			
CUST-Flat No-38 Kandimalla Shekar Reddy		42,200.00	
CUST-Flat No-40 Neerudu Manju Vani		35,500.00	
CUST-Flat No-46 Bhanu		307,220.00	
CUST-Flat No-55 Indrakanth Rajesh Kiran		647,000.00	
CUST-Flat No-Name 84 Kesa Ravi		617,500.00	
JDA- Ajay Reddy Ani Reddy		53,476.40	
JDA-Land Owner- AVR Landlord Running A/c		3,124,960.40	
JDA- Vasudha Ani Reddy		411,460.00	
Instalments recoverable		679,807.00	
		45,460,384.11	
		51,379,507.91	
SCHEDULE-K			
CLOSING STOCK:			
Land & WIP			
		39,794,421.07	
		39,794,421.07	

M.No.033419
SECUNDERABAD

SM

ASSESSMENT YEAR		2021-2022	BALANCES AS	31-03-2021					
NAME OF THE ENTITY:		M/s. MODI REALTY MIRYALGUDA LLP							
FIXED ASSETS									
Sl.No.	Name of the Asset	W.D.F 01.04.2020	Additions Before 30.09.20	Additions After 30.09.20	Deductions	Total	Rate of Depreciation	Amount of Depreciation	W.D.V. C/f. 31.03.2021
1	FA-Activa	37,005				37,005	15%	5,551	31,453.75
2	FA-Computers	10,998				10,998	40%	4,399	6,599.37
3	FA-Laptop	15,505				15,505	40%	6,202	9,302.60
4	FA-Printers	3,287				3,287	40%	1,315	1,972.40
5	Air Cooler	9,183				9,183	15%	1,377	7,806.00
		75,978	-	-	-	75,978		18,844	57,134.12

Chartered Accountant
SECUNDERABAD

ASSESSMENT YEAR	2021-2022	BALANCES AS ON:		31-03-2021
NAME OF THE ENTITY:	M/s. MODI REALTY MIRYALGUDA LLP			
SCHEDULE FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-3-2021				
SCHEDULE-L				
Promotions Expenes:				
PROMO-Discount	50,000.00			
PROMO-Misc. Expenses	440.00			
PROMORD- Advertising 5%	56,058.00			
PROMORD-Brouchers, Flyers & Stationery	2,325.00			
PROMORD- Hoarding 18%	36,000.00			
PROMORD-Print Media 12%	49,994.00			
PROMORD-Tour & Travel	430.00			
PROMOUD-Brouchers, Flyers & Stationery	25,311.00			
PROMOUD-Exhibitions	36,377.00			
PROMOUD-Gifts	237,000.00			
PROMOUD - Print Media	48,202.00			
PROMOUD-Print Media- Advertising 18%	427,994.83			
PROMOUD-Tour & Travels	24,434.00			
	994,565.83			
SCHEDULE-M				
Financial expenses:				
FEXP-Interest on Unsecured Loans	1,069,132.00			
	1,069,132.00			
SCHEDULE-N				
Statutory Interest & Penalities:				
SIP-GST	13,218.00			
SIP- Int on PF / ESI	966.00			
SIP- Int on TDS	6,929.00			
	21,113.00			
SCHEDULE-O				
Professional Services:				
PS-Admin-Audit 18%	1,254,185.31			
PSRD-Financial Consultancy 18%	10,721.00			
OERD-Consultancy Charges 18%	349,083.00			
OERD-Logistics Expenses 18%	886,014.25			
OE-Staff - Comm. & Logestics	75,736.00			
OEUD-Consultancy Charges	14,175.00			
	2,589,914.56			
SCHEDULE-P				
Salaries & Employee benefits				
SAL- Allowances	47,110.00			
SAL-ESI	29,535.00			
SAL-Food & Brverage	25,244.00			
SAL-Gratuity	5,634.00			
SAL-Incentives	233,224.00			
SAL-Insurance	22,826.00			
SAL-Misc.	2,650.00			
SAL-PF	118,848.00			
SAL-Salaries	955,822.00			
SAL-Staff Welfare	1,450.00			
SAL-Commisiion/Brokerage	29,013.00			
	1,471,356.00			
SCHEDULE-Q				
Other Indirect expenses:				
OIE-Depreciation	18,844.00			
OIE-News Paper & Periodicals	15,650.00			
OIE-Repairs & Maintenance-Automobiles	83,382.00			

OSM

OIE-Repairs & Maintenance-Equipment 18%	21,249.00			
OIE-Prior Period Items	629.00			
Audit Fee	58,114.00			
	197,868.00			

ASSESSMENT YEAR	2021-2022	BALANCES AS ON:	31-03-2021	
NAME OF THE ENTITY:	M/s. MODI REALTY MIRYALGUDA LLP			
DETAILS OF CONSTRUCTION EXPENES				
Construction Material-Registered Delears				
Aggregate		752,432.69		
Cement		859,426.00		
Chemicals		80,152.50		
Doors, Door Frames & Hardware		1,604,999.85		
Electrical		2,353,072.36		
Equipment		106,874.50		
Furniture		9,500.00		
Paints		19,279.30		
Plumbing		3,117,059.16		
Steel		2,487,225.90		
Sundry Purchases		277,076.43		
Tiles, Granite, Etc.		3,597,016.19		
Tools		49,528.77		
Windows		944,917.10		
Computer Peripherals 18%		13,076.00		
Ineligible ITC		21,092.00		
Kerb Stone 18%		431,677.36		
SS Railing Work 18%		245,917.62	16,970,323.73	
Construction Materials-Composition Bills				
Gardending-COMP		103,542.00		
Paints-COMP		669,470.00		
Tools-COMP		8,550.00	781,562.00	
Construction Materials-Unregistered Delears				
Aggregate-URD		618,132.00		
Cement-URD		209,250.00		
Doors, Door Frames & Hardware-URD		31,570.00		
Electrical-URD		87,768.00		
Equipment-URD		599.00		
Kerb Stone 5%		92,994.00		
Paints-URD		487,274.00		
Plumbing-URD		11,430.00		
SS Railing - URD		(199,326.00)		
Steel-URD		150.00		
Sundry Purchases-URD		45,267.50		
Tiles, Granite, Etc-URD		75.00		
Tools-URD		1,150.00	1,386,333.50	
Department Work				
DW- D. Balu - Departmental Wages		75,100.00		
DW- Janardhan Prasad Depatmental Wages		65,131.00		
DW- K. Srinu Departmental		40,575.00		
DW- Navin Departmental Wages		2,750.00		
DW- P. Ashok Depart		1,383.00		
DW - Radhakrishna Dept Wages		615,395.00		
DW- Rukhma Chary / Anna Bheemoju		27,880.00		
DW- Shaik Ameer Ali		69,050.00		
DW- Shaik Moiz Departmental Work		93,842.00		
DW- Sk Zaid Dept Wages		24,287.00		
DW- Sk Zameeruddin Dept Wages		157,481.00		
DW- Tari Syam Departmental		34,325.00		
DW-Veerachary Departmental		14,313.00	1,221,512.00	
Equipment Useage Charges				
EUC-K. Ravi Hire Charges on Equip		171,075.00		
EUC- K. Vijay Kumar		78,676.00		
EUC- Laxmi Narayana		5,326.00	255,077.00	
Job Work Charges				
JWUD-Allowance for Conumables		7,180.00		
JWUD-Allowance for Equipment		11,960.00		
JWUD-Labour Charges		10,160.00	29,300.00	

Labour Services Registered			
LSRD-Allowance for Consumables 18%	6,641,166.60		
LSRD-Allowance for Equipment 18%	13,477,446.20		
LSRD-Labour Charges 18%	13,412,412.20	33,531,025.00	
Labour Services Unregistered			
LSUD-Allowance for Consumables	933,719.99		
LSUD-Allowance for Equipment	1,910,164.97		
LSUD-Labour Charges	1,884,570.14	4,728,455.10	
Other Expenses			
OE-Automobile & Hire Charges 18%	417,950.00		
OE-Communication Services	16,000.00		
OE-Electricity Supply	599,397.00		
OE-Hamali Charges	29,550.00		
OERD - Goods Transportation Charges - 18%	493,700.00		
OE-Security Services	378,587.00		
OE-Statutory Payments	22,108.00		
OE - Telephone / Internet Expenses	6,000.00		
OEUD-Consumables, Repairs &Maint	20,215.00		
OEUD-Gardening Services	123,233.00		
OEUD-House Keeping Services	216,862.00		
Salaries Construction Division	957,690.00		
OE-Water Supply	19,435.00	3,300,727.00	
		62,204,315.33	
CLOSING STOCK			
Opening Stock (1-4-2020)			45,142,160.64
Construction Expenses during the year			
Construction Material-Registered Delears		16,970,323.73	
Construction Materials-Composition Bills		781,562.00	
Construction Materials-Unregistered Delears		1,386,333.50	
Department Work		1,221,512.00	
Equipment Useage Charges		255,077.00	
Job Work Charges		29,300.00	
Labour Services Registered		33,531,025.00	
Labour Services Unregistered		4,728,455.10	
Other Expenses		3,300,727.00	
		62,204,315.33	
Add: Extra spects		389,311.50	
Less: Labour room Rents		161,426.00	62,432,200.83
Less: Cost recognized during the year			107,574,361.47
Closing Stock (31-3-2021)			67,779,940.40
			39,794,421.07

Details of work in progress				
A.Y.2017-18		9,625,897.00		
A.Y.2018-19		21,264,509.92		
A.Y.2019-20		50,786,479.67		
A.Y.2020-21		69,001,461.32		
A.Y.2021-22		62,432,200.83	213,110,548.74	
Further Construction cost		40,000,000.00		
		253,110,548.74		
Revenue recognized				
A.Y.2017-18		-		
A.Y.2018-19		-		
A.Y.2019-20		48,781,707.06		
A.Y.2020-21		72,811,291.00		
		121,592,998.06		
Cost recognized				
A.Y.2017-18		-		
A.Y.2018-19		-		
A.Y.2019-20		40,750,456.00		
A.Y.2020-21		64,785,731.00		
		105,536,187.00		

MODI REALTY MIRYALGUDA LLP
ASSESSMENT YEAR :: 2021-2022
SCHEDULE "R":
Notes to Accounts

1) Significant Accounting Policies

a) **Accounting Conventions**
The accounts have been prepared using historical cost conventions and on the basis of going concern with revenues recognized and expenses incurred on accrual basis unless otherwise stated.

b) **Use of Accounting Estimates**:
The preparation of the financial statements in conformity with the generally accepted accounting principles requires that the management makes estimates and assumptions that effect the reported amounts of assets & liabilities as at the date of the financial statements. The reported amount of revenues & expenses during the reported period, actual results could differ from the estimates.

c) **Inventories**
i) Land is stated at cost.
ii) Building construction work is stated at cost including estimated profits declared year to year till completion of the project.

d) **Revenue Recognition**:
Revenue from property development activity which are in substance similar to delivery of goods in recognized when all significant risks and rewards of ownership in the land and/or building are transferred to the customer and a reasonable expectation of collection of the sale consideration from the customer exists.

Revenue from these property development activities which have the same economic substance as that of a construction contract is recognized based on the 'Percentage of Completion method' (POC).

The revenue is recognized where the progress on the project has reached to a reasonable stage of 25% completion. The work percentage of work completion is determined with reference to the proportion of project cost incurred for work performed upto the balance sheet date bear to the estimated total cost of each project.

The estimated of cost and revenue are reviewed by management periodically and effect of any change in such estimates is recognized in the period in which such changes are determined.

Interest is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest.

e) **Fixed Assets:**

Fixed Assets are stated at historical cost net of tax / duty credit availed, if any. Cost comprises the cost of acquisition / construction and any cost attributable to bring the asset to its working condition for its intended use.

f) **Depreciation:**

Depreciation on Fixed assets is provided on W.D.V. method at the rates and in the manner specified under I.T. Act/Rules.

g) **Borrowing Costs:**

Borrowing Costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs which are not attributable to any fixed assets are charged to the Profit and Loss account.

h) **Provisions:**

Provisions are recognized when there is a present obligation as result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a realizable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet Date.

i) **Contingent Liabilities:**

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the controls of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimated of the amount cannot be made.

2. The percentage of work completed under the project upto 31-3-2021 is 84% Which is determined with reference to the proportion of project cost incurred for work performed upto Balance Sheet date bear to the estimated total cost of project. The details of revenue recognized and cost recognized accordingly is as under:

Revenue Recognized	Rs.7,64,25,264/-
Cost recognized	Rs.7,77,79,940/-

4. Expenses not supported by external evidences as taken as certified and authenticated by the management.

5. Balances standing to debit/credit to various accounts are subject to confirmation.

Ajay Mehta
Chartered Accountant.
M.No.035449
Place : Secunderabad.
Date : 27/12/2024
UDIN: 24035449AAAAJV3847

For MODI REALTY MIRYALGUDA LLP,

(Partner)

Place : Secunderabad.
Date : 27/12/2024

ASSESSMENT YEAR	2021-2022	BALANCES AS ON	31-03-2021	
NAME OF THE ENTITY	M/s. MODI REALTY MIRYALGUDA LLP			
PROJECT NAME				
		Computation of revenue from sales of flats		
Date of financial statements		A	31.03.2021	
			AGH	
Total expected revenues from the project		B	289,185,500	
Total expected project costs		C	253,110,549	
Total expected gross margin		D (B-C)	36,074,951	
Total expected gross margin as % of A		E (D/B)	12%	
Total costs incurred as on the date of A above		F	213,110,549	
% of costs incurred A above		G (F/C)	84%	
Revenue recognitioin if the progress made is in excess of		H	-	Doubt
Total revenue upto A above		I	198,018,262	
Less: Revenue recognized durig the previous periods		J	121,592,998	
Revenue for the current reporting period		K (I-J)	76,425,264	
Cost for the current reporting period		L	173,316,127	
less:cost recognized during the previous periods		M	105,536,187	
During the year cost recognised		N	67,779,940	
Profit		O	8,645,324	

Names of the purchase	Project Name	Unit No.	Area in Sq Feet	sale price in Rs. Per square feet	Other fixed charges, if any	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognized B & C Estates	Test should be OKAY for B & C Estates
Consolidated details=====>	None	None	94,270	None	-	235,185,500	-	198,018,262	173,316,127	TRUE
(1)	(2)	(3)	(4)	(5)	(6)	(7=4 X 5)+6)	(8)	(9)	(11)	(13)
chilukuri Gopinath	AGH	6	2340	1923		4,500,000		3,788,848	3,316,202	TRUE
Ranga Madhavi	AGH	16	2340	1771		4,144,000		3,489,108	3,053,853	TRUE
Vaddemudi Bhanu Prasad	AGH	18	2340	3205		7,500,000		6,314,747	5,527,003	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	19	2340	1923		4,500,000		3,788,848	3,316,202	TRUE
Punna Vijay kumar	AGH	21	1250	2880		3,600,000		3,031,079	2,652,961	TRUE
Mr. Kunchakuri Ramkumar	AGH	22	1250	2880		3,600,000		3,031,079	2,652,961	TRUE
Modi Housing Pvt Ltd Modi	AGH	24	2340	2564		6,000,000		5,051,798	4,421,602	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	25	2340	1923		4,500,000		3,788,848	3,316,202	TRUE

Names of the purchase	Project Name	Unit No.	Area in Sq Feet	sale price in Rs: Per square feet	Other fixed charges, if any	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognized B & C Estates	Test should be OKAY for B & C Estates
Netala Chaitanyu	AGH	29	1250	3360		4,200,000		3,536,258	3,095,122	TRUE
M. Parameswar	AGH	30	1250	2960		3,700,000		3,115,275	2,726,655	TRUE
S. Rambabu	AGH	31	1250	3360		4,200,000		3,536,258	3,095,122	TRUE
Boora Srinivasa Ramanujan	AGH	32	2340	2276		5,325,000		4,483,470	3,924,172	TRUE
Sri Priya	AGH	33	1250	3400		4,250,000		3,578,357	3,131,968	TRUE
Narendra Tangella	AGH	34	1250	3000		3,750,000		3,157,374	2,763,501	TRUE
Vasantha Kumari	AGH	35	1250	2960		3,700,000		3,115,275	2,726,655	TRUE
V. Rama Koti Reddy	AGH	37	1250	2960		3,700,000		3,115,275	2,726,655	TRUE
Kandimalla Shekhar Reddy	AGH	38	2340	1709		4,000,000		3,367,865	2,947,735	TRUE
Miryala Nagamani	AGH	39	2340	1603		3,750,000		3,157,374	2,763,501	TRUE
Neerudu Manju Vani	AGH	40	2340	2540		5,944,000		5,004,648	4,380,334	TRUE
Paduru Vinay	AGH	41	1250	3195		3,994,000		3,362,813	2,943,313	TRUE
Modi & Modi Realty Hyderabad Pvt Ltd	AGH	42	2340	2564		6,000,000		5,051,798	4,421,602	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	43	2340	1923		4,500,000		3,788,848	3,316,202	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	45	2340	2564		6,000,000		5,051,798	4,421,602	TRUE
Pelapolu Bhanu	AGH	46	2340	2051		4,800,000		4,041,438	3,537,282	TRUE
G. Sanjeeva	AGH	48	1250	2880		3,600,000		3,031,079	2,652,961	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	49	2340	1923		4,500,000		3,788,848	3,316,202	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	51	2340	2564		6,000,000		5,051,798	4,421,602	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	52	2340	2564		6,000,000		5,051,798	4,421,602	TRUE
Modi Housing pvt ltd	AGH	54	2340	1923		4,500,000		3,788,848	3,316,202	TRUE
Indrakanthi Rajesh Kiran	AGH	55	2340	2479		5,800,000		4,883,404	4,274,216	TRUE
Konmu Janardhan	AGH	56	1250	3360		4,200,000		3,536,258	3,095,122	TRUE
Kurakula Gopinath	AGH	57	1250	2960		3,700,000		3,115,275	2,726,655	TRUE
Raydurg Vamshi Krishna	AGH	59	2340	2350		5,500,000		4,630,815	4,053,136	TRUE
K. Srinivas	AGH	60	1250	2640		3,300,000		2,778,489	2,431,881	TRUE
P Vijayalaxmi	AGH	61	1250	2960		3,700,000		3,115,275	2,726,655	TRUE
P. Gurumurthy	AGH	63	1250	3133		3,916,000		3,297,140	2,885,832	TRUE
Yedula Durga Rani	AGH	64	1250	3133		3,916,000		3,297,140	2,885,832	TRUE
Ambati Giriprasad	AGH	65	2340	2315		5,416,000		4,560,089	3,991,233	TRUE
Mandhadi Sreeja	AGH	66	2340	2376		5,560,000		4,681,333	4,097,352	TRUE
Gouru Sunitha	AGH	69	2340	1709		4,000,000		3,367,865	2,947,735	TRUE
Chalasani Sri Hari	AGH	70	2340	1538		3,600,000		3,031,079	2,652,961	TRUE
Modi Housing Pvt Ltd .	AGH	72	2340	2564		6,000,000		5,051,798	4,421,602	TRUE
Modi Housing Pvt Ltd .	AGH	73	2340	3205		7,500,000		6,314,747	5,527,003	TRUE
K. Chenna Keswara Rao	AGH	74	1250	2960		3,700,000		3,115,275	2,726,655	TRUE
B.V. Laxmi	AGH	75	1250	2618		3,272,500		2,755,335	2,411,616	TRUE
Pratap Reddy	AGH	76	1250	2512		3,140,000		2,643,774	2,313,972	TRUE
Polisetty Anjaiah	AGH	81	2340	2540		5,944,000		5,004,648	4,380,334	TRUE
Polisetty Nageswara Rao	AGH	82	2340	2479		5,800,000		4,883,404	4,274,216	TRUE
Kesa Ravi	AGH	84	1250	3680		4,600,000		3,873,045	3,389,895	TRUE
S. Sharath Reddy	AGH	87	1250	3440		4,300,000		3,620,455	3,168,815	TRUE

Names of the purchase	Project Name	Unit No.	Area in Sq Feet	sale price in Rs: Per square feet	Other fixed charges, if any	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognized B & C Estates	Test should be OKAY for B & C Estates
Y Ramakrishna	AGH	91	1250	2851		3,564,000		3,000,768	2,626,432	TRUE
			94,270		-	235,185,500	-	198,018,262	173,316,127	
						2,495				

Srm

ASSESSMENT YEAR	2021-2022	BALANCES AS ON:	31-03-2021
NAME OF THE ENTITY:	M/s. MODI REALTY MIRYALGUDA LLP		
Estimated of IT - Percentage completion method			
PROJECT ESTIMATION			
	91 Bunglows		
Proposed Const Bunglows Owner	53,080	sft	
Proposed Const Bunglows Develoer	109,720	sft	
Amunities - Club House	9,600	sft	
Revenue			
Sale rate	2,636	Rs	
	289,185,500	Rs	
Exp			
Land	-	Rs	
Sanction cost	5,261,686	Rs	226,728,863
Development & Costruction rate	1,393	Rs	
Development & Costruction cost	226,728,863	Rs	
Amenities - Club House rate	2,200	Rs	
Amenities - Club House Cost	21,120,000	Rs	
Total cost	253,110,549	Rs	
Gross Profit	36,074,951	Rs	
Gross profit %	12.47%		

ASSESSMENT YEAR		2021-2022	BALANCES AS ON:	31-03-2021	
NAME OF THE ENTITY:		M/s. MODI REALTY MIRYALGUDA LLP			
BALANCE SHEET					
LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
PARTNERS CAPITAL	A	41,273,874	CASH IN HAND	F	108,030
OUTSTANDING EXPENSES	B	240,373	CASH AT BANK	G	644,799
LOANS & ADVANCES	C	8,619,678	FIXED ASSETS	H	57,134
SUNDRY CREDITORS	D	12,486,313	DEPOSITS, LOANS & ADVANCES	I	26,242,523
CUSTOMER ACCOUNS	E	55,606,179	SUNDRY DEBTORS	J	51,379,508
			CLOSING STOCK	K	39,794,421
		118,226,416			
					118,226,417
Notes to Accounts Schedule - R					(0)
As per my report of even date					
			For MODI REALTY MIRYALGUDA LLP,		
Ajay Mehta					
Chartered Accountant					
M.NO.035449			PARTNER		
Place: Secunderabad					
Date :			Place: Secunderabad		
ICAI-UDIN -			Date :		

ASSESSMENT YEAR	2021-2022	BALANCES AS ON:				31-03-2021
NAME OF THE ENTITY:		M/s. MODI REALTY MIRYALGUDA LLP				
CONSTRUCTION ACCOUNT FOR THE YEAR ENDED 31-03-2021						
To	Opening Stock	45,142,160.64	By	Revenue Recognized		76,425,263.96
To	Constructn Expenes during the year	62,432,200.83	By	Additional Flooring charges		5,450,000.00
To	Gross profit	14,892,917.56	By	Constructions services to land Lords		47,594.00
			By	Water & Electricity charges		750,000.00
			By	Closing Stock		39,794,421.07
		122,467,279.03				122,467,279.03

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2021

	EXPENDITURE	SCHEDULE		AMOUNT		INCOME	SCHEDULE	AMOUNT
To	Promotions Expenes	L		994,565.83	By	Gross profit		14,892,917.56
To	Financial expenses	M		1,069,132.00	By	Sales consultancy charges		992,040.00
To	Statutory Interest & Penalities	N		21,113.00	By	Bad debits/credits/rounding offs		572.73
To	Professional Services	O		2,589,914.56	By	Miscellaneous Income		5,284.00
To	Salaries & Employee benefits	P		1,471,356.00				
To	Other Indirect expenses	Q		197,868.00				
To	Net Profit Transferred to partners (1-4-21 to 30-1-2021)							
	A Purushottam (22%)		1,755,053.79					
	Karan Mehta (15%)		1,196,627.59					
	MMRHPL (45%)		3,589,882.76					
	Uma Rani (18%)		1,435,953.10					
	From 31-1-2021 to 31-3-21							
	MMRHPL (99%)		1,553,654.18					
	MHPL (1%)		15,693.48					
				9,546,864.90				
				15,890,814.29				15,890,814.29

Notes to Accounts Schedule - R
As per my report of even date

For MODI REALTY MIRYALGUDA LLP

PARTNER

Ajay Mehta
Chartered Accountant
M.NO.035449
Place: Secunderabad
Date :
ICAI-UDIN -

Place: Secunderabad
Date :

ASSESSMENT YEAR		2021-2022				
NAME OF THE ENTITY:		M/s. MODI REALTY MIRYALGUDA LLP			BALANCES AS ON:	31-03-2021
PARTNERS CAPITAL ACCOUNTS						
A PURUSHOTTAM-RETIRING PARTNER						
To	Balance b/fd. (1-4-20)	217,550		By	Amount received during the year	217,550
To	Balance c/fd. (31-3-21)	1,755,054		By	Share of Profit (22%)	1,755,054
		1,972,603				1,972,603
KARAN MEHTA-RETIRING PARTNER						
To	Repayments made during the ye	8,520,614		By	Balane b/fd. (1-4-2019)	3,745,307
To	Balance c/fd. (31-3-2020)	1,196,628		By	Amount received during the year	4,775,307
				By	Share of Profit (15%)	1,196,628
		1,196,628				9,717,242
MODI HOUSING PVT. LTD.						
To	Amounts withdrawn during th	26,922,799		By	Balane b/fd. (1-4-2020)	24,075,501
To	Balance c/fd. (31-3-2021)	33,396		By	Amount Received during the year	2,865,000
				By	~~Share of Profit (5%)~~	15,693
		26,956,195				26,956,195
UMA RANI-RETIRING PARTNER						
To	Amount paid during the year	6857187.58		By	Balane b/fd. (1-4-2020)	3,508,369
To	Balance c/fd. (31-3-2021)	1,435,953		By	Amount Received during the year	3348819
				By	~~Share of Profit (18%)~~	~~1,435,953~~
		8,293,141				8,293,141
MODI AND MODI REALTY HYDERABAD PVT. LTD.						
To	Amounts paid during the year	16,949,194		By	Amount received during the year	52,946,135
To	Balance c/fd. (31-3-21)	41,140,478		By	Sareh of Profit	3,589,883
				By	~~Share of Profit~~	1,553,654
		58,089,672				58,089,672

ASSESSMENT YEAR	2021-2022	BALANCES AS ON:	##########
NAME OF THE ENTITY:	M/s. MODI REALTY MIRYALGUDA LLP		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020			
SCHEDULE-A		Amount in Rs.	
PARTNERS CAPITAL:			
Fixed Capital:			
Modi and Modi Realty Hyderbad Pvt. Ltd.		99,000.00	
Modi Housing Pvt. Ltd.		1,000.00	
Running Capital			
Modi and Modi Realty Hyderbad Pvt. Ltd.		41,140,477.94	
Modi Housing Pvt. Ltd.		33,395.85	
		41,273,873.78	
SCHEDULE-B			
OUTSTANDING EXPENSES:			
PT Payable		700.00	
PF Payable		14,872.00	
ESI Payable		2,654.00	
TDS Payable		97,066.00	
Electricity Bills payable		70,661.00	
Audit Fees payable		54,420.00	
		240,373.00	
SCHEDULE-C			
LOANS & ADVANCES:			
UNSECURED LOANS:			
Gaurang Modi Huf		3,521,406.00	
Gaurang modi		517,344.00	
Paramount Estates		127,835.00	
Soham Modi - Retiring partner		65,458.29	
Karan Mehta-Retiring partner		1,196,627.69	
Uma Rani - Retiring partner		1,435,953.04	
Purushottam - Retiring partner		1,755,053.79	
		8,619,677.81	
SCHEDULE-D			
SUNDRY CREDITORS:			
Construction Material Vendors			
SUP-Elegant Enterprises	2,832.00		
SUP-Ganesh Tiles & Sanitary	142,435.00		
SUP- Ganji Venkannah & Sons	3,790.00		
SUP-Manasa Natural Stones	33,075.00		
SUP-Praful Sanitary	314,067.00		
SUP-Premier Engineering Corporation	437,733.00		
SUP- Purnima Mosaic Tiles	297,486.00		
SUP- Rajadhani Tiles Company	91,417.00		
SUP- Rehamath - Sand Supplier	9,897.00		
SUP- Social DNA	46,131.00		
SUP-Sri Sai Rohit Marketing Company	22,304.00		
SUP - Sri Sai Srinivas Bricks Industry	39,850.00		
SUP- Summit Sales LLP	1,506,828.89		
SUP- Summit Sales LLP Common Expenses	45,888.00		
SUP- Summit Sales LLP Logistics	119,839.74		
SUP- Summit Sales LLP - Shaik Ameer	105,331.00		
SUP- Summit Sales - Srinu on A/c	91,561.00		
SUP- SVR Pumps & Allied Services	2,550.00		
SUP-V Green Media Pvt. Ltd.	4,892.00		
SUP- Y. Ravi Shankar - Gardener	20,580.00	3,338,487.63	
Contractors on Accounts			
~~CONT- Abhiram Tejavath on A/c~~	5,036.00		
CONT- A. Navin on A/c	4,519.75		
CONT- Ashok Constructions A/c	7,366,079.54		
CONT- Bipin Nahak on A/c	1,412.25		
CONT- Janardhan Prasad on A/c	150,620.80		
CONT- K. Srinu on A/c	25,160.55		
CONT- K. Upender Chary on A/c	991.00		
CONT- Radhakrishna. Y on A/c	33,848.35		
CONT- Ramulamma on A/c	3,232.87		
CONT- Rukmachary on A/c / Anna Bheemoju	1,267.00		
CONT-Shaik Ameer Ali on A/c	8,394.00		

CONT- Shaik Mohsin on A/c		Amount in Rs.	
CONT- Shaik Moiz on A/c	2,397.00		
CONT- S.K Zaid on A/c	13,118.87		
CONT- Srravanthi Sripaadi on A/c	4,750.00		
CONT- Tari Syam on A/c	4,246.75		
CONT-T.Satish	18,130.00		
CONT- V. Malliah on A/c	3,075.00		
Other Creditors	7,167.37	7,653,447.10	
OTHLOAN- AVR Gulmohar Homes Association			
SP- Modi Realty Siddipet LLP	223,538.00		
SP- Villas Orchids LLP	52,457.00		
Service Providers	118,800.00	394,795.00	
SP- Ajay Mehta			
SP- BPCL- ECMS (FLEET BUSINESS)	11,829.00		
SP- Expert Security Services	7,342.00		
SP- Hiregange & Associates	29,074.00		
SP- K. Rajini	139,879.00		
SP- Modi Propertiess Pvt Ltd	19,992.00		
SP- Pushapalatha , Y Gardemer	257,850.00		
SP-R S Bajaj and Associates	11,051.00		
SP- Shreya Services	22,100.00		
SP-Sravan	22,131.00		
SP- United Security Services	-6,000.00		
SP-Yallamma	23,520.00		
Staff	-4,500.00	555,268.00	
Emp- B.Anil Kumar -Commission			
EMP- Harika B Salary A/c	9,625.00		
EMP- Harika Commission A/c	12,024.00		
EMP- K. Vijitha Salary A/c	1,925.00		
EMP- Sheraaz Ahmed Salary A/c	1,080.00		
EMP-Shivarathri Roja	17,509.00		
EMP-Swathi Commission A/c	16,205.00		
EMP- Zakir Hossain Salary A/c	27,925.00		
Work Orders	37,915.00	124,208.00	
WO- Karunakar Reddy ,V on A/c			
WO- Ramulu W.O on A/c	415,107.00		
	5,000.00	420,107.00	
		12,486,312.73	
SCHEDULE-E			
CUSTOMERS ACCOUNTS			
CUST-Flat No-19 Modi & Modi Realty Hyd Pvt Ltd			
CUST-Flat No-21 Vijay Kumar	2,265,500.00		
CUST-Flat No- 24 Modi Housing Pvt Ltd	890,176.00		
CUST-Flat No- 25 Modi & Modi Realty Hyd Pvt Ltd	3,193,000.00		
CUST-Flat No-29 Netala Chaitanya	2,265,500.00		
CUST-Flat No-31 S. Rambabu	1,462,296.00		
CUST-Flat No- 35 Vasantha Kumari	244,500.00		
CUST-Flat No- 37 V. Rama Koti Reddy	833,046.00		
CUST-Flat No-39 Miryala Nagamani	882,250.00		
CUST-Flat No-43 Modi & Modi Realty Hyd Pvt Ltd	476,375.00		
CUST-Flat No- 45 Modi & Modi Realty Hyd Pvt Ltd	2,265,500.00		
CUST-Flat No-48 G. Sanjeeva	2,993,000.00		
CUST-Flat No- 49 Modi & Modi Realty Hyd Pvt Ltd	1,248,772.40		
CUST-Flat No- 51 Modi & Modi Realty Hyd Pvt Ltd	2,648,250.00		
CUST-Flat No- 52 Modi & Modi Realty Hyd Pvt Ltd	2,993,000.00		
CUST-Flat No-54 Modi Housing Pvt Ltd	1,493,000.00		
CUST-Flat No-56 Ramana & K. Janardhan	2,465,500.00		
CUST-Flat No 72 V Bhanu Prasad	373,500.40		
CUST-Flat No-73 Modi Housing Pvt Ltd	25,000.00		
CUST-Flat No-Name .57 K Gopinath	7,556,250.00		
CUST-Flat No-Name 59 Vamshi Krishna	1,273,034.20		
CUST-Flat No-Name 60 K. Srinivas	1,322,421.00		
CUST-Flat No-Name 61 B. Vijayalakshmi	920,041.28		
CUST-Flat No-Name 65 Ambati Giri Prasad	921,326.00		
CUST-Flat No-Name 66 Mandhdi Sreeja	270,516.00		
CUST-Flat No-Name 69 G Sunitha	62.00		
CUST-Flat No-Name 6 Chilkuri Gopinath	171,000.00		
CUST-Flat No-Name 70 Ch. Srihari	1,194,046.00		
CUST-Flat No-Name 75 Bv Lakshmi	121,296.00		
	800,410.72		

		Amount in Rs.
CUST-Flat No-Name 76 M. Pratap Reddy	1,183,040.00	
CUST-Flat No-Name 81 Polisetty Anjaiah	821,320.00	
CUST-Flat No-Name 82 Polisetty Nageshwar Rao	806,500.00	
CUST-Flat No-Name 87 S. Sharath Reddy	265,750.00	
CUST-Villa 18 V. Bhanu Prasad	2,525,000.00	
CUST- Villa No.42 Modi Modi Realty Hyderabad Pvt Lt	2,993,000.00	
CUST-Villa No. 72 Modi Housing Pvt Ltd.	3,193,000.00	55,356,179.00
Cancellation Flats		
A-28 Bhuyyankar Shyam Sunder	25,000.00	
A -45B. Ravindra Babu - Cancelled	25,000.00	
A -45B. Ravindra Babu - Cancelled	125,000.00	
A- 82 - Mrs Sucharitha- Cancelled	25,000.00	
A-84 Amulya- Cancelled	25,000.00	
A-87 Kranthi Kiran Cancelled	25,000.00	250,000.00
		55,606,179.00
SCHEDULE-F		
CASH IN HAND		
Cash		108,030.00
		108,030.00
SCHEDULE-G		
BANK BALANCES:		
Yes Bank		644,799.38
		644,799.38
SCHEDULE-H		
FIXED ASSETS:		
As per statement		57,134.12
		57,134.12
SCHEDULE-I		
DEPOSITS, LOAND & ADVANCES:		
DEPOSITS:		
BPCL Deposit	10,000.00	
BSNL Phone-Deposit	1,995.00	
Happy Card-Deposit A/c	50,000.00	
J.Nageswara Rao - Hoarding Security Deposit	11,500.00	
MHPL-Deposit	65,000.00	
Soham Modi HUF Deposit	50,000.00	
Summit Builders - Statutory Deposit	12,897.00	
Summit Sales LLP Deposits	2,498,189.00	2,699,581.00
JDA Deposits		
A.Ajay Reddy.	6,450,000.00	
A.Vasuda Reddy	6,450,000.00	12,900,000.00
LOANS & ADVANCES:		
Advances - Contractors		
CONT-Abdul Aleem on A/c	9,918.00	
CONT- Mangilal Bishnoi on A/c	77,754.00	
CONT- Ravi Kumar. Janagarla	12,991.00	
CONT- R. Balu Nayak on A/c	25,050.00	
CONT- Shaik Ameer on A/c - Flase Ceiling	282,094.00	
CONT- Yelliah Orsu on A/c	49,904.00	457,711.00
Advances - Staff		
EMP- Anand Kumar Netha. A	14,000.00	
EMP- B. Anil Kumar Salary A/c	7,409.00	
EMP- C. Rajkumar Salary A/c	31,979.00	
EMP- Rajkumar Commission A/c	59,252.00	
EMP-Swathi-K Salary-A/c	15,011.00	127,651.00
Advances - Suppliers		
SUP- Ayyappa Traders Iron & Steel Cement Syndicate	23,433.00	
SUP- IFB Industries Ltd	26,650.00	
SUP-JSW Cement Limited	19,799.60	
SUP- Venkateshwara Irrigation Service	16,681.00	86,563.60
Advanyces - Others		
SP-Pragati Consultants	94,000.00	
SP-Shreya Services Loan A/c	15,000.00	
SP- Summit Builders - Statutory Payments	53,442.00	
Sup - Caps Gold Pvt Ltd	33,000.00	195,442.00

Expenses Card Advances		Amount in Rs.	
ECARD- Minush Parikh Exp Card	28,000.00		
ECARD- Modi R Miryalaguda L MD Zakir Hossain Exp	4,112.00		
ECARD- Zakir Hossain Petty Cash A/c	16.00	32,128.00	
Others			
GST Input	9,341,895.44		
OTHLOAN- Tds Receivable	337,125.00		
OTHLOAN- TDS Receivable 19-20	59,491.00		
TCS @ 0.075%	4,935.00	9,743,446.44	
		26,242,523.04	
SCHEDULE-J			
SUNDRY DEBTORS.			
CUSTOMERS			
CUST-Flat No-16 Elamsetti Varahalu/ Ranga Madhavi		42,200.00	
CUST-Flat No-38 Kandimalla Shekar Reddy		35,500.00	
CUST-Flat No-40 Neerudu Manju Vani		307,220.00	
CUST-Flat No-46 Bhanu		647,000.00	
CUST-Flat No-55 Indrakanth Rajesh Kiran		617,500.00	
CUST-Flat No-Name 84 Kesa Ravi		53,476.40	
JDA- Ajay Reddy Ani Reddy		3,124,960.40	
JDA-Land Owner- AVR -Landlord Running A/c		411,460.00	
JDA- Vasudha Ani Reddy		679,807.00	
Instalments recoverable		45,460,384.11	
		51,379,507.91	
SCHEDULE-K			
CLOSING STOCK:			
Land & WIP		39,794,421.07	
		39,794,421.07	

ASSESSMENT YEAR		2021-2022	BALANCES AS	31-03-2021					
NAME OF THE ENTITY:		M/s. MODI REALTY MIRYALGUDA LLP							
FIXED ASSETS									
Sl.No.	Name of the Asset	W.D.F. 01.04.2020	Additions Before 30.09.20	Additions After 30.09.20	Deductions	Total	Rate of Depreciation	Amount of Depreciation	W.D.V. C/f. 31.03.2021
1	FA-Activa	37,005				37,005	15%	5,551	31,453.75
2	FA-Computers	10,998				10,998	40%	4,399	6,599.37
3	FA-Laptop	15,505				15,505	40%	6,202	9,302.60
4	FA-Printers	3,287				3,287	40%	1,315	1,972.40
5	Air Cooler	9,183				9,183	15%	1,377	7,806.00
		75,978	-	-	-	75,978		18,844	57,134.12

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ASSESSMENT YEAR	2021-2022	BALANCES AS ON:		31-03-2021
NAME OF THE ENTITY:	M/s. MODI REALTY MIRYALGUDA LLP			
SCHEDULE FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-3-2021				
SCHEDULE-L				
Promotions Expenes:				
PROMO-Discount	50,000.00			
PROMO-Misc. Expenses	440.00			
PROMORD- Advertising 5%	56,058.00			
PROMORD-Brouchers, Flyers & Stationery	2,325.00			
PROMORD- Hoarding 18%	36,000.00			
PROMORD-Print Media 12%	49,994.00			
PROMORD-Tour & Travel	430.00			
PROMOUD-Brouchers, Flyers & Stationery	25,311.00			
PROMOUD-Exhibitions	36,377.00			
PROMOUD-Gifts	237,000.00			
PROMOUD - Print Media	48,202.00			
PROMOUD-Print Media- Advertising 18%	427,994.83			
PROMOUD-Tour & Travels	24,434.00			
	994,565.83			
SCHEDULE-M				
Financial expenses.				
FEXP-Interest on Unsecured Loans	1,069,132.00			
	1,069,132.00			
SCHEDULE-N				
Statutory Interest & Penalities:				
SIP-GST	13,218.00			
SIP- Int on PF / ESI	966.00			
SIP- Int on TDS	6,929.00			
	21,113.00			
SCHEDULE-O				
Professional Services:				
PS-Admin-Audit 18%	1,254,185.31			
PSRD-Financial Consultancy 18%	10,721.00			
OERD-Consultancy Charges 18%	349,083.00			
OERD-Logistic Expenses 18%	886,014.25			
OE-Staff - Conv & Logestics	75,736.00			
OEUD-Consultancy Charges	14,175.00			
	2,589,914.56			
SCHEDULE-P				
Salaries & Employee Benefits				
SAL- Allowance	47,110.00			
SAL-ESI	29,535.00			
SAL-Food & Beverage	25,244.00			
SAL-Gratuity	5,634.00			
SAL-Incentives	233,224.00			
SAL-Insurance	22,826.00			
SAL-Misc	2,650.00			
SAL-PF	118,848.00			
SAL-Salaries	955,822.00			
SAL-Staff Welfare	1,450.00			
SAL-Commission Brokerage	29,013.00			
	1,471,356.00			
SCHEDULE-Q				
Other Indirect expenses				
OIE-Depreciation	18,844.00			
OIE-News Paper & Periodicals	15,650.00			
OIE-Repairs & Maintenance-Automobiles	83,382.00			

OIE-Repairs Maintenance-Equipment 18%	21,249.00			
OIE-Prior Period Items	629.00			
Audit Fee	58,114.00			
	197,868.00			

ASSESSMENT YEAR:	2021-2022	BALANCES AS ON:	31-03-2021	
NAME OF THE ENTITY:	M/s. MODI REALTY MIRYALGUDA LLP			
DETAILS OF CONSTRUCTION EXPENES				
-				
Construction Material-Registered Delears				
Aggregate		752,432.69		
Cement		859,426.00		
Chemicals		80,152.50		
Doors, Door Frames & Hardware		1,604,999.85		
Electrical		2,353,072.36		
Equipment		106,874.50		
Furniture		9,500.00		
Paints		19,279.30		
Plumbing		3,117,059.16		
Steel		2,487,225.90		
Sundry Purchase		277,076.43		
Tiles, Granite		3,597,016.19		
Tools		49,528.77		
Windows		944,917.10		
Computer Peripherals 18%		13,076.00		
Ineligible ITC		21,092.00		
Kerb Stone 18%		431,677.36		
SS Railing W[illegible]%		245,917.62	16,970,323.73	
Construction Materials-Composition Bills				
Gardending-COMP		103,542.00		
Paints-COMP		669,470.00		
Tools-COMP		8,550.00	781,562.00	
Construction Materials-Unregistered Delears				
Aggregate-URD		618,132.00		
Cement-URD		209,250.00		
Doors, Door Frames & Hardware-URD		31,570.00		
Electrical-URD		87,768.00		
Equipment-URD		599.00		
Kerb Stone 5%		92,994.00		
Paints-URD		487,274.00		
Plumbing-URD		11,430.00		
SS Railing-URD		(199,326.00)		
Steel-URD		150.00		
Sundry Purchase-URD		45,267.50		
Tiles, Granite-URD		75.00		
Tools-URD		1,150.00	1,386,333.50	
Department Wages				
DW- D. Bala [illegible] Departmental Wages		75,100.00		
DW- Janardhan [illegible] ad Depatmental Wages		65,131.00		
DW- K. [illegible] Departmental		40,575.00		
DW- Navin [illegible] Departmental Wages		2,750.00		
DW- P. Ashok [illegible]		1,383.00		
DW - Radhakr[illegible] Dept Wages		615,395.00		
DW- Rul[illegible] Anna Bheemoju		27,880.00		
DW- Sha[illegible]		69,050.00		
DW- Sha[illegible] Departmental Work		93,842.00		
DW- S[illegible] Wages		24,287.00		
DW- S[illegible] Dept Wages		157,481.00		
DW- Tan[illegible] Departmental		34,325.00		
DW-Venka[illegible] Departmental		14,313.00	1,221,512.00	
Equipment Usage Charges				
EUC-[illegible] Charges on Equip		171,075.00		
EUC- [illegible]		78,676.00		
EUC- [illegible]		5,326.00	255,077.00	
Job Work Charges				
JWUD- [illegible] Consumables		7,180.00		
JWUD [illegible] Equipment		11,960.00		
JWUD [illegible]		10,160.00	29,300.00	

Labour Servi... ...ered				
LSRD-Allo... ...r Consumables 18%		6,641,166.60		
LSR... ...r Equipment 18%		13,477,446.20		
LSR... ...ges 18%		13,412,412.20	33,531,025.00	
Labour Servic... ...istered				
LSU... Allow... ...r Consumables		933,719.99		
LSU... ...Equipment		1,910,164.97		
LSU... ...ges		1,884,570.14	4,728,455.10	
Other Expenses				
OE-... ...re Charges 18%		417,950.00		
OE-... ...Services		16,000.00		
OE-...		599,397.00		
OE-...		29,550.00		
OE... ...portation Charges - 18%		493,700.00		
OE-...		378,587.00		
OE-... ...nts		22,108.00		
OE - ... ...ernet Expenses		6,000.00		
OE... ... Repairs &Maint		20,215.00		
OE... ...rvices		123,233.00		
OE... ...ng Services		216,862.00		
Sala... ...Division		957,690.00		
OE-...		19,435.00	3,300,727.00	
			62,204,315.33	
CLOSIN... ST...				
Opening ...				45,142,160.64
Constru... ...ring the year				
Construc... ...istered Delears			16,970,323.73	
Constru... ...mposition Bills			781,562.00	
Constru... ...registered Delears			1,386,333.50	
Departm...			1,221,512.00	
Equipme... ...es			255,077.00	
Job Wor...			29,300.00	
Labour S... ...d			33,531,025.00	
Labour S... ...ered			4,728,455.10	
Other Ex...			3,300,727.00	
			62,204,315.33	
Add: E...			389,311.50	
Less: L...			161,426.00	62,432,200.83
				107,574,361.47
Less: C... ...ring the year				67,779,940.40
Closing ...				39,794,421.07

Details ... gress				
A.Y.201		9,625,897.00		
A.Y.201		21,264,509.92		
A.Y.201		50,786,479.67		
A.Y.202		69,001,461.32		
A.Y.202		62,432,200.83	213,110,548.74	
Further (		40,000,000.00		
		253,110,548.74		
Revenue				
A.Y.201		-		
A.Y.201		-		
A.Y.201		48,781,707.06		
A.Y.202		72,811,291.00		
		121,592,998.06		
Cost re				
A.Y.201		-		
A.Y.201		-		
A.Y.201		40,750,456.00		
A.Y.202		64,785,731.00		
		105,536,187.00		

ASSESSMENT YEAR	2021-2022	BALANCES AS ON:		31-03-2021						
NAME OF THE ENTITY:	M/s. MODI REALTY MIRYALGUDA LLP									
PROJECT NAME				Computation of revenue from sales of flats						
[illegible]		B		289,185,500						
[illegible]		C		253,11[illegible]						
[illegible]		D (B-C)		36,074,951						
Total expected gross margin as % of A		E (D/B)		12%						
Total costs incurred as on the date of A above		F		213,110,549						
% of costs incurred A above		G (F/C)		84%						
Revenue recognitioin if the progress made is in excess of		H		-		Doubt				
Total revenue upto A above		I		198,018,262						
Less: Revenue recognized durig the previous periods		J		121,592,998						
Revenue for the current reporting period		K (I-J)		76,425,264						
Cost for the current reporting period		L		173,316,127						
Less:cost recognized during the previous periods		M		105,536,187						
During the year cost recognised		N		67,779,940						
Profit		O		8,645,324						
Consolidated details======>	None	None	94,270	None	-	235,185,500	-	198,018,262	173,316,127	TRUE
Names of the purchase	Project Name	Unit No.	Area in Sq Feet	sale price in Rs. Per square feet	Other fixed charges, if any	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognized B & C Estates	Test should be OKAY for B & C Estates
(1)	(2)	(3)	(4)	(5)	(6)	(7=4 X 5)+6)	(8)	(9)	(11)	(13)
Chilukuri Gopinath	AGH	6	2340	1923		4,500,000		3,788,848	3,316,202	TRUE
Ranga Madhavi	AGH	16	2340	1771		4,144,000		3,489,108	3,053,853	TRUE
Vaddempudi Bhanu Prasad	AGH	18	2340	3205		7,500,000		6,314,747	5,527,003	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	19	2340	1923		4,500,000		3,788,848	3,316,202	TRUE
Punna Vijay kumar	AGH	21	1250	2880		3,600,000		3,031,079	2,652,961	TRUE
Mr. Kunchakuri Ramkumar	AGH	22	1250	2880		3,600,000		3,031,079	2,652,961	TRUE
Modi Housing Pvt Ltd Modi	AGH	24	2340	2564		6,000,000		5,051,798	4,421,602	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	25	2340	1923		4,500,000		3,788,848	3,316,202	TRUE

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Names of the purchase	Project Name	Unit No.	Area in Sq Feet	sale price in Rs. Per square feet	Other fixed charges, if any	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognized B & C Estates	Test should be OKAY for B & C Estates
Mayala Hanumant	AGH	39	2340	1603		3,750,000		[illegible]	2,947,735	TRUE
Neerudu Manju Vani	AGH	40	2340	2540		5,944,000		3,157,374	2,763,501	TRUE
Paduru Vinay	AGH	41	1250	3195		3,994,000		5,004,648	4,380,334	TRUE
Modi & Modi Realty Hyderabad Pvt Ltd	AGH	42	2340	2564		6,000,000		3,362,813	2,943,313	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	43	2340	1923		4,500,000		5,051,798	4,421,602	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	45	2340	2564		6,000,000		3,788,848	3,316,202	TRUE
Pelapolu Bhanu	AGH	46	2340	2051		4,800,000		5,051,798	4,421,602	TRUE
B. Sanjeeva	AGH	48	1250	2880		3,600,000		4,041,438	3,557,282	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	49	2340	1923		4,500,000		3,031,079	2,652,961	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	51	2340	2564		6,000,000		3,788,848	3,316,202	TRUE
Modi & Modi Realty Hyderabad pvt ltd .	AGH	52	2340	2564		6,000,000		5,051,798	4,421,602	TRUE
Modi Housing pvt ltd	AGH	54	2340	1923		4,500,000		5,051,798	4,421,602	TRUE
Indrakanthi Rajesh Kiran	AGH	55	2340	2479		5,800,000		3,788,848	3,316,202	TRUE
Kommu Janardhan	AGH	56	1250	3360		4,200,000		4,883,404	4,274,216	TRUE
Kurakula Gopinath	AGH	57	1250	2960		3,700,000		3,536,258	3,095,122	TRUE
Raydurg Vamshi Krishna	AGH	59	2340	2350		5,500,000		3,115,275	2,726,655	TRUE
K. Srinivas	AGH	60	1250	2640		3,300,000		4,630,815	4,053,136	TRUE
P Vijayalaxmi	AGH	61	1250	2960		3,700,000		2,778,489	2,431,881	TRUE
P. Gurumurthy	AGH	63	1250	3133		3,916,000		3,115,275	2,726,655	TRUE
Yedula Durga Rani	AGH	64	1250	3133		3,916,000		3,297,140	2,885,832	TRUE
Ambati Giriprasad	AGH	65	2340	2315		5,416,000		3,297,140	2,885,832	TRUE
Mandhadi Sreeja	AGH	66	2340	2376		5,560,000		4,560,089	3,991,233	TRUE
Gouru Sunitha	AGH	69	2340	1709		4,000,000		4,681,333	4,097,352	TRUE
Chalasani Sri Hari	AGH	70	2340	1538		3,600,000		3,367,865	2,947,735	TRUE
Modi Housing Pvt Ltd .	AGH	72	2340	2564		6,000,000		3,031,079	2,652,961	TRUE
Modi Housing Pvt Ltd .	AGH	73	2340	3205		7,500,000		5,051,798	4,421,602	TRUE
K. Chenna Keswara Rao	AGH	74	1250	2960		3,700,000		6,314,747	5,527,003	TRUE
B.V. Laxmi	AGH	75	1250	2618		3,272,500		3,115,275	2,726,655	TRUE
Pratap Reddy	AGH	76	1250	2512		3,140,000		2,755,335	2,411,616	TRUE
Polisetty Anjaiah	AGH	81	2340	2540		5,944,000		2,643,774	2,313,972	TRUE
Polisetty Nageswara Rao	AGH	82	2340	2479		5,800,000		5,004,648	4,380,334	TRUE
Kesa Ravi	AGH	84	1250	3680		4,600,000		4,883,404	4,274,216	TRUE
S. Sharath Reddy	AGH	87	1250	3440		4,300,000		3,873,045	3,389,895	TRUE
								3,620,455	3,168,815	TRUE

Names of the purchase	Project Name	Unit No.	Area in Sq Feet	sale price in Rs Per square feet	Other fixed charges, if any	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognized B & C Estates	Test should be OKAY for B & C Estate

	2021-2022	BALANCES AS ON:	31-03-2021
Y:	M/s. MODI REALTY MIRYALGUDA LLP		
tage completion method			
N			
	91 Bunglows		
s Owner	53,080	sft	
s Develoer	109,720	sft	
	9,600	sft	
	2,636	Rs	
	289,185,500	Rs	
	-	Rs	
	5,261,686	Rs	226,728,863
en rate	1,393	Rs	
on cost	226,728,863	Rs	
te	2,200	Rs	
ost	21,120,000	Rs	
	253,110,549	Rs	
	36,074,951	Rs	
	12.47%		

MODI REALTY MIRYALGUDA LLP
ASSESSMENT YEAR :: 2021-2022
SCHEDULE "R":
Notes to Accounts

1) S[illegible]ica[illegible] A[illegible]unting Policies

a) [illegible] [illegible]ventions
The [illegible]unts ha[illegible] been prepared using historical cost conventions and on the basis of goi[illegible] [illegible] revenues recognized and expenses incurred on accrual basis unless oth[illegible] [illegible] state[illegible]

b) [illegible] Accou[illegible]ng Estimates:
The [illegible]ara[illegible]on [illegible] the financial statements in conformity with the generally accepted acc[illegible] [illegible]g princ[illegible]s requires that the management makes estimates and assumptions tha[illegible] [illegible] [illegible]rted amounts of assets & liabilities as at the date of the financial sta[illegible]s. [illegible] [illegible]orted amount of revenues & expenses during the reported period, act[illegible] [illegible] [illegible]differ from the estimates.

c) [illegible] [illegible]tories
i) [illegible] [illegible] st[illegible] [illegible]ost.
ii) [illegible] [illegible]ng [illegible] [illegible]ction work is stated at cost including estimated profits declared year to y[illegible] [illegible] [illegible]on of the project.

d) [illegible] [illegible]nue Re[illegible] [illegible]ition:
Rev[illegible] fro[illegible] [illegible]rty development activity which are in substance similar to delivery of goo[illegible] [illegible] rec[illegible] [illegible]l when all significant risks and rewards of ownership in the land and [illegible] [illegible]ransferred to the customer and a reasonable expectation of collection of t[illegible] [illegible]tion from the customer exists.

Re[illegible] fro[illegible] [illegible] property development activities which have the same economic sub[illegible] [illegible] as [illegible] a construction contract is recognized based on the 'Percentage of Co[illegible] [illegible] (POC).

The [illegible]nue is r[illegible]gnized where the progress on the project has reached to a reasonable sta[illegible] 25[illegible] [illegible]etion. The work percentage of work completion is determined with ref[illegible] [illegible] [illegible]portion of project cost incurred for work performed upto the balance she[illegible] [illegible] estimated total cost of each project.

The [illegible] [illegible]st and revenue are reviewed by management periodically and effect of [illegible] [illegible] [illegible]ch estimates is recognized in the period in which such changes are de[illegible]ed.

Int[illegible] [illegible] [illegible]ed on a time proportion basis taking into account the amount out[illegible] [illegible] applicable rate of interest.

e)

Fi... ...ated at historical cost net of tax / duty credit availed, if any. Cost co... ...f acquisition / construction and any cost attributable to bring the asset to ... ...tion for its intended use.

f)

De... ...ted assets is provided on W.D.V. method at the rates and in the ma... ...der I.T. Act/Rules.

g)

Bo... ...at are attributable to the acquisition or construction of qualifying ass... ...d as part of the cost of such assets. A qualifying asset is one that nec... ...bstantial period of time to get ready for intended use. All other bor... ...ich are not attributable to any fixed assets are charged to the Profit an...

h)

Pro... ...nized when there is a present obligation as result of a past event, it is pro... ...flow of resources embodying economic benefits will be required to set... ...and there is a realizable estimate of the amount of the obligation. Pro... ...ured at the best estimate of the expenditure required to settle the pre... ...the Balance Sheet Date.

i) ...lities:

Co... ...are disclosed when there is a possible obligation arising from past eve... ...of which will be confirmed only by the occurrence or non-occ... ...more uncertain future events not wholly within the controls of the Co... ...nt obligation that arises from past events where it is either not pro... ...low of resources will be required to settle or a reliable estimated of the... ...made.

2. ...work completed under the project upto 31-3-2021 is 84% Which is det... ...ence to the proportion of project cost incurred for work performed up... ...ate bear to the estimated total cost of project. The details of revenue re... ...cognized accordingly is as under:

Re...	Rs.7,64,25,264/-
Co...	Rs.7,77,79,940/-

4. ... ...ported by external evidences as taken as certified and authenticated by ...

5. ... to debit/credit to various accounts are subject to confirmation.

For MODI REALTY MIRYALGUDA LLP,

Aj...
Ch...
M....
Pla...
Da...

(Partner)

Place : Secunderabad.
Date :