

Name of the Assessee	:	SDNMKJ Realty Private Limited
PAN	:	AAOCS0548N
Office Address	:	5-2-223, Gokul Distiller Road, Secunderabad - 3.
Assessment Year	:	2022-23
Financial Year	:	2021-22
Status	:	Pvt. Ltd. Company
Ward	:	
DOI	:	25-03-2010
Email	:	it_d@modiproperties.com
Mobile	:	9502200911
Name of the Bank	:	Kotak Mahindra Bank Ltd
IFSC Code	:	KKBK0000554
Account number	:	1311514934
Address	:	Secunderabad
Return	:	Original

COMPUTATION OF TOTAL INCOME

I. INCOME FROM BUSINESS

Net Profit after taxes as per P & L Account		41,918,883	
Less: Interest Income	1,354,522		
Less: Profit on sale of Ramky 4th Floor	43,846,496		
Less: 50% of donation	75,000		
Less: Share of Profit from partnership firms	584,909	45,860,927	
		(3,942,045)	
Add: Share of Income tax	755,826		
Add: Income tax penalty	10,000		
Add: GST Late Fees	1,950		
Add: Donation	150,000		
Add: Interest on TDS	145	917,921	(3,024,124)

II. CAPITAL GAINS:

SHORT TERM CAPITAL GAIN

Sale consideration of Office C-4	7,000,000		
Less: Const of Acquisition	7,000,000		-

LONG TERM CAPITAL GAIN

Sale consideration of Ramky 4th Floow	100,000,000		
Less: Brokerage	1,087,500		
	98,912,500		
Cost of Acquisition Rs.5,50,66,004/- (16-17)			
Indexed Cost of Acquisition			
5,50,66,004 x 317/264	66,120,921	32,791,579	32,791,579

III. INCOME FROM OTHER SOURCES:

Interest on FDR-Kotak Mahindra Bank	412,729		
Interest from GV Discovery Centres Pvt. Ltd.	848,606		
Interest from GV Research Centres Pvt. Ltd.	91,178		
Interest on Income tax refund	2,009	1,354,522	
		<u>31,121,977</u>	

Tax there on @ 22%	-
Tax on Long Term Capital Gain @ 20%	<u>6,224,395</u>

	6,224,395
Add: Surcharges 12%	<u>622,440</u>
	6,846,835
Add: Cess 4%	<u>273,873</u>
	7,120,708
Less: TDS	<u>2,069,320</u>
Balance payable	5,051,388
Add: Interest	<u>464,728</u>
Balance tax payable	<u><u>5,516,116</u></u>

SDNMKJ REALTY PVT. LTD.
Balance Sheet as on 31st, January, 2022

Sr.No	Particulars	Sch	As at 31st January,2022		As at 31st March,2021	
I.	EQUITY & LIABILITY					
1	Shareholders' Fund					
	(a) Share Capital	2	163,140		100,000	
	(b) Reserves & Surplus	3	91,398,974		38,257,451	
				91,562,114		38,357,451
2	Non-Current Liabilities					
	(a) Long Term Borrowings	4	90,986,617		102,276,388	
				90,986,617		102,276,388
3	Current Liabilities					
	(a) Short Term Borrowings	5	50,230,315		24,208,984	
	(b) Trade payables	6				
	Due to Micro and Small Enterprises					
	Due to Others		17,544		39,966	
	(c) Other Current Liabilities	7	27,217,098		28,629,672	
	(d) Short term Provisions	8	-		1,189,589	
				77,464,956		54,068,211
	TOTAL			260,013,687		194,702,050
II.	ASSETS					
1	Non-Current Assets					
	(a) Property, Plant & Equipment	9	2,980,344		3,321,106	
	(b) Non-Current Investments	10	128,882,353		168,419,943	
	(c) Deferred Tax Asset (Net)		-		-	
	(d) Long Term Loans & Advances		-	131,862,698	-	171,741,049
2	Current Assets					
	(a) Trade Receivables	11	38,671		38,671	
	(b) Cash & Bank balances	12	41,412,981		20,201,626	
	(c) Short Term Loans & Advances	13	84,326,715		25,000	
	(c) Other Current Assets	14	2,372,622		2,695,704	
				128,150,989		22,961,001
	TOTAL			260,013,687		194,702,050
				-		-

As per my Report of even date

For and on behalf of the Board
SDNMKJ REALTY PRIVATE LIMITED

(Ajay Mehta)
Chartered Accountant
M.No:- 035449
Place : Secunderabad
Date : 08-03-2022
UDIN : 22035449AEKHL6950

(Rajesh Kadakia)
Director
DIN: 02903019

(Soham Modi)
Director
DIN:00522546

SDNMKJ REALTY PVT. LTD.
Statement of Profit and Loss Account for the year ended 31st January, 2022

Sr.No	Particulars	Sch.	As at 31st January,2022		As at 31st March,2021	
I	INCOME					
	Revenue from operations	15	9,340,740		13,793,998	
	Other Income	16	45,877,927		25,167,098	
				55,218,667		38,961,096
II	EXPENSES					
	Employee Benefit Expenses	17	144,000		144,000	
	Finance Cost	18	9,905,212		13,561,689	
	Depreciation and Amortization Expenses	0	340,762		768,034	
	Other Expenses	19	2,790,851		2,413,040	
	Total Expenses			13,180,825		16,886,763
III	Profit/(Loss) before tax			42,037,843		22,074,333
VI	Tax expense:					
	(1) Current Tax			-	1,189,589	
	(2) Deferred Tax			-	-	
	(3) Prior period taxes			118,960	406,184	1,595,773
VII	Profit/(Loss) for the period			41,918,883		20,478,560

As per my Report of even date

For and on behalf of the Board
SDNMKJ REALTY PRIVATE LIMITED

(Ajay Mehta)
Chartered Accountant
M.No:- 035449
Place : Secunderabad
Date : 08-03-2022
UDIN : 22035449AEKHL6950

(Rajesh Kadakia)
Director
DIN: 02903019

(Soham Modi)
Director
DIN:00522546

SDNMKJ REALTY PVT. LTD.
Notes for financial statement for the year ended 31st January, 2022

Note No. 2 SHARE CAPITAL

Particulars	As at 31st 31st January, 2022	As at 31st March,2021
Authorised Share Capital 10,000 Equity Share of 10/- each	165,400	100,000
Issued, Subscribed & Paid up Share Capital 16,314 Equity Share of 10/- each	163,140	100,000
Total	163,140	100,000

Note No. 2.1 The reconciliation of the number of share outstanding is set out below:

Particulars	As at 31st January, 2022		As at 31st March 2021	
	No.of Share	Amount	No.of Share	Amount
Shares outstanding at the beginning of the year	10,000	100,000	10,000.00	100,000.00
Shares issued during the year	-	-	-	-
Shares bought back during the year	6,540	65,400	-	-
Shares outstanding at the end of the year	16,540	165,400	10,000.00	100,000.00

Note No. 1.2 Terms and Rights attached to:

Equity Shares: The company has only one class of equity shares having par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors are subject to approval of shareholders in the ensuing annual general meeting.

During the year ended 31st January 2022, the amount of per share dividend recognised as distributions to equity shareholders was NIL.(Prev Year :: 31st March 2021: NIL)

Note. 2.3 The details of Shareholders Holding more than 5% shares:

SR No.	Particulars	As at 31st January, 2022		As at 31st March 2021	
		No.of Shares held	% of holding	No.of Shares held	% of holding
1	Sharad Kadakia	16,539	99.99%	9,999.00	99.99%

Note No.3 RESERVES AND SURPLUS

Particulars	As at 31st January,2022	As at 31st March,2021
Profit & Loss Account		
As per last Balance Sheet	38,257,451.00	17,778,891.00
+ Share premium	11,222,640.00	
(+) Net Profit / (Net Loss) For the current year	41,918,882.63	20,478,560.00
Total	91,398,973.63	38,257,451.00

SDNMKJ REALTY PVT. LTD.**Notes for financial statement for the year ended 31st January, 2022****Note No.4 LONG-TERM BORROWINGS**

Particulars	As at 31st January,2022	As at 31st March,2021
<u>Secured Loans from Banks</u>		
(a) Kotak mahindra bank Ltd LAP-17897838	17,272,396.59	17,276,388.00
(b) Unsecured Bonds / Debentures	73,714,220.00	85,000,000.00
(For Current Maturity of Borrowings Refer Note No:7)		
Total	90,986,616.59	102,276,388.00

Note No.5 SHORT TERM BORROWINGS

Particulars	As at 31st January,2022	As at 31st March,2021
Un Secured Loans repayable on demand from bank	-	-
Unsecured Loans and advances from related parties	43,848,313.50	24,208,984.00
Advances received from others	6,382,001.00	-
Total	50,230,314.50	24,208,984.00

Note No.6 TRADE PAYABLES

Particulars	As at 31st January,2022	As at 31st March,2021
Dues from others	17,544.00	39,966.00
Total	17,544.00	39,966.00

Note No.7 OTHER CURRENT LIABILITIES

Particulars	As at 31st January,2022	As at 31st March,2021
Current Maturities of Long Term debt (Refer Note No.5)	-	8,347,238.00
Interest accrued and due on borrowings	21,959,651.00	15,065,400.00
Other payables		
-Audit Fees payable	-	31,097.00
-Electricity Bill payable	-	
-CGST Payable	67,896.38	-
-Rental Deposits	3,790,650.00	3,790,650.00
-SGST Payable	67,896.38	-
-TDS Payable	1,331,004.00	1,395,287.00
Total	27,217,097.76	28,629,672.00

Note No.8 SHORT TERM PROVISIONS

Particulars	As at 31st January,2022	As at 31st March,2021
-Provision for tax	-	1,189,589.00
Total	-	1,189,589.00

SDNMKJ REALTY PVT. LTD.
Notes for financial statement for the year ended 31st January, 2022

Note No.10 NON CURRENT INVESTMENTS

Particulars	As at 31st January,2022	As at 31st March,2021
Investment in Capital of Partnership Firm		
Niligiri Estates	2,030,780.17	2,201,696.00
Investment in Private Limited Compaines		
(i) Equity Shares		
GV Discovery Centers Pvt Ltd	39,330.00	-
GV Reserch Centers Pvt Ltd	4,000,000.00	-
Crescentia Labs Pvt Ltd	1,660,000.00	-
(ii) Compulsorily Convertible Preference Shares		
GV Discovery Centers Pvt Ltd	10,000,000.00	-
Other Non-Current investments		
Investment inland	2,712,500.00	2,712,500.00
Ramkey Selinium	108,439,743.00	163,505,747.00
Total	128,882,353.17	168,419,943.00

Note No.11 TRADE RECEIVABLES

Particulars	As at 31st January,2022	As at 31st March,2021
Unsecured Trade Receivable outstanding for a period exceeding six months	38,671.00	38,671.00
Total	38,671.00	38,671.00

Note No.12 CASH AND CASH EQUIVALENTS

Particulars	As at 31st January,2022	As at 31st March,2021
Cash on hand		
-Cash	61,080.00	76,921.00
Balances with Bank in Current Accounts		
-HDFC Bank	94,723.89	94,723.89
-Kotak Bank	(3,742,822.54)	29,981.46
Other Bank balances		
-Deposit	45,000,000.00	20,000,000.00
Total	41,412,981.35	20,201,626.35

SDNMKJ REALTY PVT. LTD.
Notes for financial statement for the year ended 31st January, 2022

Note No.13 SHORT TERM LOANS & ADVANCES

Particulars	As at 31st January,2022	As at 31st March,2021
Prbhakar Account	25,000.00	25,000.00
M/s. Crecentia Labs Pvt. Ltd.	15,505,910.00	
M/s. GV Discovery Centres Pvt Ltd.	60,713,745.00	
M/s. GV Research Centres Pvt. Ltd	8,082,060.00	
Total	84,326,715.00	25,000.00

Note No.14 OTHER CURRENT ASSETS

Particulars	As at 31st January,2022	As at 31st March,2021
GST input	-	167,054.00
Interest receivables	125,106.00	66,906.00
Rent Receivale		
TDS Receivables 20-21	178,196.00	
TDS Receivables 21-22	2,069,320.00	2,461,744.00
Others	-	-
Total	2,372,622.00	2,695,704.00

Note No:15 REVENUE FROM OPERATIONS

Particulars	As at 31st January,2022	As at 31st March,2021
Sale of Service	9,340,740.00	13,793,988.00
Total	9,340,740.00	13,793,988.00

Note No.16 OTHER INCOME

Particulars	As at 31st January,2022	As at 31st March,2021
Interest income	1,354,522.00	628,494.00
Others		
Miscellaneous Income	-	7,500.00
Profit on sale of Building	43,846,496.00	22,665,582.00
Income Tax Refund	92,000.00	-
Share of Profit from partnership firms	584,909.30	1,865,522.00
Total	45,877,927.30	25,167,098.00

SDNMKJ REALTY PVT. LTD.**Notes for financial statement for the year ended 31st January, 2022****Note No.17 EMPLOYEE BENEFIT EXPENSES**

Particulars	As at 31st January,2022	As at 31st March,2021
Salaries & Wages	144,000.00	144,000.00
Total	144,000.00	144,000.00

Note No.18 FINANCE COST

Particulars	As at 31st January,2022	As at 31st March,2021
Interest on Borrowiangs	9,905,212.24	13,561,689.00
Total	9,905,212.24	13,561,689.00

Note No.19 OTHER EXPENSES

Particulars	As at 31st January,2022	As at 31st March,2021
Rent	135,000.00	145,000.00
Rates & Taxes		438,060.00
Miscellaneous expenses	32,283.00	510.00
Bad debits written off		87,795.00
Bank charge	7,400.00	7,200.00
Ramky (Cam & DG Charges)	273,829.34	-
Consultancy charge	97,000.00	275,907.00
Electricity supply	202,198.00	88,459.00
Interest and Late Fees of GST/TDS		35,628.00
Legal Expense		5,000.00
Maintenance charge	101,840.00	95,503.00
Management supervision charges	140,112.00	162,862.00
Donation	150,000.00	
Mutation	101,084.00	
Property tax	342,641.00	
Registration expenses	438,931.00	556.00
ROC FEES	600.00	-
Statutory Interest & Penalties	12,095.00	
Rounded off	11.42	(5.00)
Share of Income tax	755,826.00	1,070,565.00
Total	2,790,850.76	2,413,040.00

SDNMKJ REALTY PRIVATE LIMITED
Notes for financial statement for the year ended 31st January, 2022

Note No.9-PROPERTY, PLANT AND EQUIPMENT

Name of the Asset	Gross Block				Depreciation				Net Block	
	As on 01-04-2021	Additions	Disposals	As on 31-01-2022	As on 01-04-2021	For the period	Deductions	As on 31-01-2022	As on 31-01-2022	As on 31-03-2021
Tangible Assets										
Furniture	4,089,140			4,089,140	768,034	340,762		1,108,796	2,980,344	3,321,106
Total	4,089,140	-	-	4,089,140	768,034	340,762	-	1,108,796	2,980,344	3,321,106
Previous Year	4,089,140			4,089,140	-	768,034	-	768,034	3,321,106	-

SDNMKJ REALTY PVT. LTD.**Other Disclosures for financial statement for the year ended 31st January, 2022****20 Earning per share**

Particulars	31-01-2022	31-03-2021
Profit attributable to equity shareholders	41,918,883	20,478,560
Weighted average number of equity shares	16,540	10,000
Earnings per share basic (Rs)	2,534.394	2,047.856
Earnings per share diluted (Rs)	2,534.394	2,047.856
Face value per equity share (Rs)	10	10

21 Related Party Disclosure**(i) List of Related Parties**

Rajesh J Kadakia Director

(ii) Related Party Transactions

Particulars	Relationship	31-01-2022	31-03-2021
(a) Loan Taken Rajesh Jayanthilal Kadakia	Director	25,066,281	5,075,000
(b) Repayment of Loan Rajesh Jayanthilal Kadakia	Director	33,476,951	36,980,000

(iii) Related Party Balances

Particulars	Relationship	31-01-2022	31-03-2021
(a) Unsecured Loan Rajesh Jayanthilal Kadakia	Director	15,798,314	24,208,984

As per my Report of even date

For and on behalf of the Board
SDNMKJ REALTY PRIVATE LIMITED

(Ajay Mehta)
Chartered Accountant
M.No:- 035449
Place : Secunderabad
Date : 08-03-2022
UDIN : 22035449AEKHL6950

(Rajesh Kadakia)
Director
DIN: 02903019

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Earnings per share basic (Rs)	2,534.394	2,047.856
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Face value per equity share (Rs)	10	10

21 Related Party Disclosure**(i) List of Related Parties**

Rajesh J Kadakia Director

(ii) Related Party Transactions

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As per my Report of even date

For and on behalf of the Board
SDNMKJ REALTY PRIVATE LIMITED

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M.No:- 035449
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(Rajesh Kadakia)
Director
DIN: 02903019

(Soham Modi)
Director
DIN:00522546

SDNMKJ REALTY PVT. LTD.

Sub Groupings for financial statement for the year ended 31st January, 2022

Note No.1 Advances received from others

Particulars	As at 31st January,2022	As at 31st March,2021
Ajay Kumar Agarwal	2,400,000.00	-
Cust-Customer Suspense Account	382,001.00	-
Sanjay Kumar Agarwal	1,200,000.00	-
Vijay kumar Agarwal	2,400,000.00	-
Total	6,382,001.00	-

Note No.2 Trade Payables

Particulars	As at 31st January,2022	As at 31st March,2021
SP- G.P Kapadia &Co.	3,814.00	3,814.00
SP- LLA Mehta	-	11,250.00
Summit Sales LLP Logistics	1,120.00	
SP- Modi Properties Private Limited	12,610.00	12,902.00
EMP- L Basker	-	4,250.00
EMP- M Madhusudhan	-	7,750.00
Total	17,544.00	39,966.00

Note No.3 Other Current Assets-Others

Particulars	As at 31st January,2022	As at 31st March,2021
SP- Soham Modi HUF	-	-
Total	-	-