Acknowledgement Number:510494721200922

Date of filing : 20-Sep-20
Deemed date of filing : 20-Sep-20

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
2022-23

PAN	AAHFE3373P		
Name	EAST SIDE RESIDENCY ANNOJIGUDA LLP		
Address	5-4-187/3 AND 4 , SOHAM MANSION , M.G ROAD , M.G ROAD , SECUNDERABAD , 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	510494721200922

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,72,18,08
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	1,72,18,08
	Net tax payable	4	60,16,68
	Interest and Fee Payable	5	3,01,13
	Total tax, interest and Fee payable	6	63,17,82
	Taxes Paid	7	63,17,82
	(+) Tax Payable /(-) Refundable (6-7)	8	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by SOHAM SATISH MODI in the capacity of Principal Officer having PAN ABMPM6725H from IP address 183.83.135.138 on 20-Sep-2022

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

AAHFE3373P05510494721200922A43FE1B00353C5F145DBB82C60F1D88106A3208B

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	: East Side Residency Annojiguda Llp		
PAN	: AAHFE3373P		
Office Address	: 5-4-187/3 And 4, Soham Mansion, M.g Road, Secunderabad, Telangana-500003		
Status	: FIRM (LIMITED LIABILITY)	Assessment Year	: 2022 - 2023
Ward No	: 10(1) HYD	Financial Year	: 2021 - 2022
D.O.I.	: 14/09/2018		
Mobile No.	: 9121282860		
Email Address	: it_d@modiproperties.com		
Method Of Accounting	: Accrual		
Name Of Bank	: Yes Bank		
Micr Code	: 500532002		
Ifsc Code	: Yesb0000097		
Address	: Begumpet, Secundrabad		
Account No.	: 009763700002591		
Return	: Original		
Import Date	: Ais : 25-08-2022 05:47 Pm 26as : 25-08-2022 05:47 Pm	Tis : 25-08-2022 05:47 Pm	

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession			19600212
East Side Residency Annojiguda Llp			
Profit Before Tax As Per Profit And Loss Account		20133725	
Add :			
Depreciation Disallowed	1672		
Disallowed U/s 37	1084	2756	
		20136481	
Less :			
Interest On Fdr	534597		
Allowed Depreciation	1672	-536269	
		19600212	
Income From Other Sources			534597
Interest On Fd		534597	
Total		534597	
Brought Forward Losses Set-off			
Business Losses For The A.y. 2019-20			-236758
Business Losses For The A.y. 2020-21			-979912
Business Losses For The A.y. 2021-22			-1692632
Unabsorbed Depreciation For The A.y. 2020-21 From : Business Income			-4644
Unabsorbed Depreciation For The A.y. 2021-22 From : Business Income			-2786
Gross Total Income			17218077
Total Income			17218077
Total Income Rounded Off U/s 288A			17218080

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 17218080 @ 30%		5165424
		5165424
Add: Surcharge @ 12%		619851
		5785275
Add: Health And Education Cess @ 4%		231411
		6016686
Less Tax Deducted At Source		
Section 194a: Other Interest	53467	53467

Less Advance Tax		5963219
Idbi - 6910333 - 15162 - 30-03-2022	6000000	6000000
		-36781
Add Interest Payable		
Interest U/s 234C	301138	301138
		264357
Add: Fee Payable U/s 234f		5000
Tax Payable		269357
Tax Rounded Off U/s 288B		269357
		269360

INSTALLMENT WISE INCOME BIFURCATION

SN	Particular	Up to 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	NORMAL INCOME	17218080	17218080	17218080	17218080	17218080	17218080
	44AD/44ADA/44AE				0	0	0
	TOTAL NORMAL INCOME	**17218080**	**17218080**	**17218080**	**17218080**	**17218080**	**17218080**
	TOTAL SPECIAL INCOME	**0**	**0**	**0**	**0**	**0**	**0**
	***TOTAL INCOME**	**17218080**	**17218080**	**17218080**	**17218080**	**17218080**	**17218080**

INCOME WISE ADVANCE TAX BIFURCATION

SN	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	TAX ON NORMAL INCOME	5165424	5165424	5165424	5165424	5165424	5165424
	TAX + SURC + HECESS	**6016686**	**6016686**	**6016686**	**6016686**	**6016686**	**6016686**
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	53467	53467	53467	53467	53467	53467
	BALANCE TAX	5963219	5963219	5963219	5963219	5963219	5963219
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	**894483**	**2683449**	**4472414**	**5963219**	**5963219**	**5963219**

ADVANCE TAX INSTALLMENTS

Install ment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15-06-2021	15%	894483	12%	715586	-	0	0	894483	26832
IInd	15-09-2021	45%	2683449	36%	2146759	-	0	0	2683449	80502
IIIrd	15-12-2021	75%	4472414	75%	4472414	-	0	0	4472414	134172
IVth	15-03-2022	100%	5963219	100%	5963219	-	0	0	5963219	59632

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	36AAHFE3373P1ZX
Amount of turnover/Gross receipt as per the GST return filed	20164

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2021	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2022
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COMPUTERS								
PRINTER	40%	4,180.00	0.00	0.00	0.00	4,180.00	1,672.00	2,508.00
Total		**4,180.00**	**0.00**	**0.00**	**0.00**	**4,180.00**	**1,672.00**	**2,508.00**

LOSSES TABLE

A.Y.	**HEAD**	**LOSSES**		
		BROUGHT FORWARD	**SET-OFF**	**CARRIED FORWARD**
2019-20	Ordinary Business	236758	236758	-

2020-21	Ordinary Business		979912	979912	-
2020-21	Unabsorbed Depreciation		4644	4644	-
2021-22	Ordinary Business		1692632	1692632	-
2021-22	Unabsorbed Depreciation		2786	2786	-

As per Form 26AS [File Creation Date: 25-08-2022] last imported on 25-08-2022 05:47 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name and address of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	B/F C/F
194A : Other Interest								
1.	MUMY02084F		YES BANK LIMITED					
2.	MUMY02084F		YES BANK LIMITED	164	31/03/2022	16	16	
3.	MUMY02084F		YES BANK LIMITED	3164	30/03/2022	316	316	
4.	MUMY02084F		YES BANK LIMITED	5274	30/03/2022	527	527	
5.	MUMY02084F		YES BANK LIMITED	14795	29/03/2022	1480	1480	
6.	MUMY02084F		YES BANK LIMITED	4795	28/03/2022	480	480	
7.	MUMY02084F		YES BANK LIMITED	1918	28/03/2022	192	192	
8.	MUMY02084F		YES BANK LIMITED	3836	28/03/2022	384	384	
9.	MUMY02084F		YES BANK LIMITED	24658	27/03/2022	2466	2466	
10.	MUMY02084F		YES BANK LIMITED	28356	12/03/2022	2836	2836	
11.	MUMY02084F		YES BANK LIMITED	24658	08/03/2022	2466	2466	
12.	MUMY02084F		YES BANK LIMITED	24658	08/03/2022	2466	2466	
13.	MUMY02084F		YES BANK LIMITED	24658	08/03/2022	2466	2466	
14.	MUMY02084F		YES BANK LIMITED	24658	27/12/2021	2466	2466	
15.	MUMY02084F		YES BANK LIMITED	3836	24/12/2021	384	384	
16.	MUMY02084F		YES BANK LIMITED	3836	24/12/2021	384	384	
17.	MUMY02084F		YES BANK LIMITED	32671	24/12/2021	3267	3267	
18.	MUMY02084F		YES BANK LIMITED	3836	24/12/2021	384	384	
19.	MUMY02084F		YES BANK LIMITED	3596	24/12/2021	360	360	
20.	MUMY02084F		YES BANK LIMITED	3836	24/12/2021	384	384	
21.	MUMY02084F		YES BANK LIMITED	3836	24/12/2021	384	384	
22.	MUMY02084F		YES BANK LIMITED	3836	24/12/2021	384	384	
23.	MUMY02084F		YES BANK LIMITED	28356	10/12/2021	2836	2836	
24.	MUMY02084F		YES BANK LIMITED	28048	09/12/2021	2805	2805	
25.	MUMY02084F		YES BANK LIMITED	2849	08/12/2021	285	285	
26.	MUMY02084F		YES BANK LIMITED	24658	08/12/2021	2466	2466	
27.	MUMY02084F		YES BANK LIMITED	24658	08/12/2021	2466	2466	
28.	MUMY02084F		YES BANK LIMITED	24658	08/12/2021	2466	2466	
29.	MUMY02084F		YES BANK LIMITED	24658	08/12/2021	2466	2466	
30.	MUMY02084F		YES BANK LIMITED	24658	08/12/2021	2466	2466	
31.	MUMY02084F		YES BANK LIMITED	24658	08/12/2021	2466	2466	
32.	MUMY02084F		YES BANK LIMITED	24658	08/12/2021	2466	2466	
33.	MUMY02084F		YES BANK LIMITED	24658	08/12/2021	2466	2466	
34.	MUMY02084F		YES BANK LIMITED	24658	08/12/2021	2466	2466	
35.	MUMY02084F		YES BANK LIMITED	2849	08/12/2021	285	285	
36.	MUMY02084F		YES BANK LIMITED	2849	08/12/2021	285	285	
				2849	08/12/2021	285	285	
			Grand Total	534597		53467	53467	

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	Interest and Late fee on GST	1012.00
2	Interest on TDS	72.00
	Total	**1084.00**

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	**Interest from deposit**	Other Source	194A	534597	534597	534597.00	Nil	534597.00	Nil
2	**GST turnover**			20164	20164				
3	**GST purchases**			120612	120612				
4	**Purchase of time deposits**			34000000	34000000				

SOHAM SATISH MODI
(Principal Officer)

INDEPENDENT AUDITOR'S REPORT

To the Partners of **EAST SIDE RESIDENCY ANNOJIGUDA LLP**

Opinion

I have audited the financial statements of **EAST SIDE RESIDENCY ANNOJIGUDA LLP**, which comprise the balance sheet at March 31st 2022, and the profit and loss account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2022, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) issued by ICAI. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I are independent of the entity in accordance with the ethical requirements that are relevant to my audit of the financial statements in India, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

(Ajay Mehta)
Chartered Accountant
(M. No.035449)
UDIN: **22035449ARIHNZ7245**

Place: Secunderabad
Date: **08.09.2022**

Eastside Residenct Annojiguda LLP
AAN-2801
Balance Sheet as at 31-3-2022

(Amount in Rs.)

	Particulars	Note	31 March 2022	31 March 2021
I	**EQUITY AND LIABILITIES**			
1	**Partners' Funds**			
	Partners' Capital Account			
	(i) Partners' Contribution	3a	1,00,000	1,00,000
	(ii) Partners' Current Account	3b	61,62,898	5,73,94,173
	Reserves and surplus			
			62,62,898	5,74,94,173
2	**Non-current liabilities**			
	Long-term borrowings	4	-	-
	Deferred tax liabilities (Net)			
	Other long-term liabilities	5	-	-
			-	-
3	**Current liabilities**			
	Short-term borrowings	4	67,027	11,61,684
	Trade payables	6	3,06,155	7,23,877
	Other current liabilities	7	48,958	32,041
	Short-term provisions	8	-	
			4,22,140	19,17,602
	Total		**66,85,038**	**5,94,11,775**
II	**ASSETS**			
1	***Non-current assets***			
	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment		-	-
	Intangible assets	9	2,508	4,180
	Long Term Loans and Advances		-	-
	Other non-current assets	10	-	4,92,34,000
			2,508	4,92,38,180
2	**Current assets**			
	Inventories	-	-	34,25,674
	Trade receivables	11	-	-
	Cash and bank balances	12	6,26,821	48,00,497
	Short Term Loans and Advances	13	60,55,710	19,47,425
	Other current assets	14	-	
			66,82,531	1,01,73,595
	Total		**66,85,038**	**5,94,11,775**
	Brief about the Entity	1		
	Summary of significant accounting policies			
	The accompanying notes are an integral part of the financial statements	2		

As per my report of even date

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

(Ajay Mehta)
Chartered Accountant
M.No.035449
Place : Secunderabad
Date : 08-09-2022
UDIN:22035449ARIHNZ7245

Eastside Residency Annojiguda LLP

Soham Modi
DIN:00522546

Anand Mehta
DIN:01314936

Eastside Residency Annojiguda LLP
AAN-2801
Statement of Profit and Loss for the year ended 31-03-2022.

(Amount in Rs.)

Particulars	Note	31 March 2022	31 March 2021
Revenue from operations	15	-	-
Other income	16	2,50,93,749	13,939
Total Income		2,50,93,749	13,939
Expenses:			
Cost of goods sold	17	44,16,050	-
Employee benefits expense	18	80,700	8,29,686
Finance costs	19	74,475	1,20,850
Depreciation and amortization expense	20	1,672	2,786
Other expenses	21	3,87,126	7,57,936
Total expenses		49,60,024	17,11,258
Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax		2,01,33,725	-16,97,320
Exceptional items (specify nature & provide note/delete if none)		-	-
Profit / (Loss) before partners' remuneration and tax		2,01,33,725	-16,97,320
Partners' Remuneration		-	-
Profit before Tax		2,01,33,725	-16,97,320
Tax Expenses			
Current tax		-	-
Excess/ Short provision of tax relating to earlier years		-	-
Deferred tax charge/ (benefit)		-	-
		-	-
Profit/(Loss) for the year		2,01,33,725	-16,97,320
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

As per my report of even date

(Ajay Mehta)
Chartered Accountant
M.No.035449
Place : Secunderabad
Date : 08-09-2022
UDIN:22035449ARIHNZ7245

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

Eastside Residency Annojiguda LLP

Soham Modi
DIN:00522546

Anand Mehta
DIN:01314936

Eastside Residency Annojiguda LLP

Notes forming part of the Financial Statements for the year ended, 31st March, 2022

ote - 3a Partners Contribution Account

(Amount in Rs.)

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2021	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2022
1	Modi Properties Pv	50000	50.00%	50,000	-	-	-	-	-	50,000
2	Anand Mehta	50000	50.00%	50,000	-	-	-	-	-	50,000
				1,00,000	-	-	-	-	-	1,00,000
revious Year (PY)				1,00,000	-	-	-	-	-	1,00,000

Iote - 3b Partners Current Account

(Amount in Rs.)

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 2021	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2022
1	Modi Properties Pv	99.00%	4,04,52,424	4,75,000	-	-	6,36,15,000	1,51,00,294	-75,87,283
2	Anand Mehta	1.00%	1,69,41,750	2,75,000	-	-	85,00,000	50,33,431	1,37,50,181
			5,73,94,174	**7,50,000**	-	-	**7,21,15,000**	**2,01,33,725**	61,62,898
Previous Year (PY)			**5,04,02,963**	**87,10,000**	-	-	**21,470**	**-16,97,320**	5,73,94,173

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

Eastside Residency Annojiguda LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

		Long Term		Short Term	
4	Borrowings	31st March 2022	31st March 2021	31st March 2022	31st March 2021
	<u>Secured</u>				
	Term loans				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	(Security against by way of Registered Equitable Mortgage on unsold units)				
	Loans repayable on demand				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	Loans and advances from related parties	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
	Term loans				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	Loans repayable on demand				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	Loans and advances from related parties	-	-	67,027	11,61,684
	Total (B)	-	-	67,027	11,61,684
	Total (A) + (B)	-	-	67,027	11,61,684

		31st March 2022	31st March 2021
5	**Other long term liabilities**		
	Advance from customers	-	-
	Instalments receivable	-	-
	Total Other long term liabilities	-	-

		31st March 2022	31st March 2021
6	**Trade payables**		
	Total outstanding dues of micro, small and medium enterprises	-	-
	Total outstanding dues of creditors other than micro, small and medium enterprises	3,06,155	7,23,877
	Total Trade payables	3,06,155	7,23,877

Disclosure relating to suppliers registered under MSMED Act based on the information

		31st March 2022	31st March 2021
7	**Other current liabilities**		
	Goods and Service tax payable	-	22,230
	TDS payable	10,966	9,061
	Other payables (specify nature)	37,992	750
	Total Other current liabilities	48,958	32,041

		Long Term		Short Term	
8	Provisions	31st March 2022	31st March 2021	31st March 2022	31st March 2021
	Other Provisions	-	-	-	-
	Provision for income tax	-	-	-	-
	Total Provisions	-	-	-	-

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

Eastside Residency Annojiguda LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2022

ote No.9 PROPERTY, PLANT AND EQUIPMENT

(Amount in Rs.)

urrent year Depreciation Schedule

ame of the sset	Gross Block				Accumulated Depreciation				Net Block	
	As on 01-04-2021	Additions	Disposals	As on 31-03-2022	As on 01-04-2021	For the year	Deductions/ Adjustments	As on 31-03-2022	As on 31-03-2022	As on 31-03-2021
ssets										
rinter	6,966			6,966	2,786	1,672		4,458	2,508	4,180
otal	6,966	-	-	6,966	2,786	1,672	-	4,458	2,508	4,180
revious year	6,966	-	-	6,966	-	2,786	-	2,786	4,180	-

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

Eastside Residency Annojiguda LLP
Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

		31 March 2022	31 March 2021
10	**Other non-current assets**		
	Security Deposits	-	4,92,34,000
	Prepaid expenses	-	-
	Others (Specify nature)	-	-
	Total other non-current other assets	-	4,92,34,000

		31 March 2022	31 March 2021
11	**Inventories**		
	WIP	-	34,25,674
	Total	-	**34,25,674**

		31 March 2022	31 March 2021
12	**Trade receivables**		
	Outstanding for a period less than 6 months from the date they are due for receipt	-	
	Secured Considered good	-	-
	Unsecured Considered good	-	-
		-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
	Total	-	-

		31 March 2022	31 March 2021
13	**Cash and cash equivalents**		
	Balances with Banks		
	On current Accounts	1,16,510	7,84,546
	Fixed Deposits	5,04,532	40,13,152
	Cash on hand	5,779	2,799
	Total Cash and bank balances	**6,26,821**	**48,00,497**

		Long Term		Short Term	
14	**Loans and advances**	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	(Unsecured)				
	Loans advances to partners or relative of partners	-	-	-	-
	Other loans and advances (specify nature)	-	-	60,55,710	19,47,425
	Total		-	**60,55,710**	**19,47,425**

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Eastside Residency Annojiguda LLP
Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

			31 March 2022	31 March 2021
15	**Revenue from operations**		-	
	Sale of services		-	-
	Other operating revenue		-	-
	Revenue from operations		-	-

			31 March 2022	31 March 2021
16	**Other income**			
	Interest income		5,34,597.00	13,152.00
	Other non-operating income (Please specify)		2,45,59,151.60	786.53
	Total other income		**2,50,93,748.60**	**13,938.53**

			31 March 2022	31 March 2021
17	**Cost of goods sold**			
	Cost of raw material consumed			
	Raw material consumed			
	Inventory at the beginning of the year		-	-
	Add : Purchases during the year		-	-
	Less: Inventory at the end of the year		-	-
	Cost of raw material consumed	(I)	-	-
	Packing material consumed (if considered as part of raw material)			
	Inventory at the beginning of the year		-	-
	Add : Purchases during the year		-	-
	Less: Inventory at the end of the year		-	-
	Cost of packing material consumed	(II)	-	-
	Other materials (purchased intermediates and components)			
	Inventory at the beginning of the year			
	Add : Purchases during the year			
	Less: Inventory at the end of the year			
	Cost of other material consumed	(III)	-	-
	Total raw material consumed (A)	(I+II+III)	-	-

			31 March 2022	31 March 2021
B	**Purchases of stock-in-trade**			
(i)	**Construction Expenses during the year**		9,90,376.78	19,19,680.15
(ii)	...		-	-
(iii)	...		-	-
	Total (B)		**9,90,376.78**	**19,19,680.15**

			31 March 2022	31 March 2021
C	**Changes in inventories of finished goods, work in progress and stock-in trade**			
	Inventories at the beginning of the year:			
(i)	Stock-in-trade		-	-
(ii)	Work in progress		34,25,673.57	15,05,993.42
(iii)	Finished goods		-	-
		(I)	**34,25,673.57**	**15,05,993.42**
	Inventories at the end of the year:			
(i)	Stock-in-trade		-	-
(ii)	Work in progress		-	34,25,673.57
(iii)	Finished goods		-	-
		(II)	-	**34,25,673.57**
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-tra		**34,25,673.57**	**-19,19,680.15**
	Total (A+B+C)		**44,16,050.35**	-

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Eastside Residency Annojiguda LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

		31 March 2022	31 March 2021
18	**Employee benefits expense**		
	(Including contract labour)		
	Salaries, wages, bonus and other allowances	70,527.00	8,29,686.00
	Gratuity expenses	10,173.00	-
	Total Employee benefits expense	**80,700.00**	**8,29,686.00**

		31 March 2022	31 March 2021
19	**Finance cost**		
	Interest expense		
	On bank loan	-	36.00
	Other borrowing costs	74,475.00	1,20,814.00
	Total Finance cost	**74,475.00**	**1,20,850.00**

		31 March 2022	31 March 2021
20	**Depreciation and amortization expense**		
	on tangible assets	1,672.00	2,786.00
	on intangible assets	-	-
	Total Depreciation and amortization expense	**1,672.00**	**2,786.00**

		31 March 2022	31 March 2021
21	**Other Expenses**		
	Pramotion Expenses	24,000.00	30,900.00
	Professional Servies	64,225.00	3,852.16
	Statutory interest & penalties	1,084.00	1,901.00
	Other Indirect Expenses	2,97,817.42	7,21,283.00
	Total	3,87,126.42	7,57,936.16

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M/s Eastside Residency Annojiguda LLP
AAN-2801
Asst. Year 2022-23

Note 1: Background of the Entity:
The entity is a Limited Liability Partnership concern. It is engaged in the business that of real estate business and other related service in relation to real estate business.

Note 2: Notes forming part of Financial Statements:

1. **Significant Accounting Policies**

a. **Basis of Preparation of Financial Statements:**
The financial statements have been prepared to comply in all material respects with the Indian Generally Accepted Accounting Principles (GAAP) including the accounting standards issued by The Institute of Chartered Accountants of India. The financial statements have been prepared on an accrual basis and under the historical cost convention. The financial statements are presented in Indian rupees rounded off to the nearest rupee.
The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

b. **Use of Estimates:**
The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities which are recognized in the period in which the results are known/materialized.

c. **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..

d. **Property, Plant & Equipment:**

The Gross Block of Property, Plant & Equipment including intangible assets, if any, are stated at their opening written down value as on 01.04.2020 as the detailed back records are not readily available to arrive at historical cost of the same less accumulated depreciation and impairment losses, if any, till date.

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e. **Depreciation on Fixed Assets:**
Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. The rates adopted for depreciation as specified under Income Tax Act.

f. **Inventories:**
Inventories are valued at the lower of cost and net realizable value. The net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

g. **Borrowing Costs:**

Towards Assets
Borrowing costs towards acquisition, construction or purchase of qualifying asset are capitalised. Further, general borrowings towards the same are capitalised on proportionate basis.
Towards Working Capital
Borrowing cost towards working capital is charged to revenue.

h. **Current and Non-Current Assets:**
All the assets / liabilities that are receivable / repayable within entity's normal operating cycle of 12 months have been considered as 'Current'.
All the assets / liabilities that are receivable / repayable are more than the Entities normal operating cycle of 12 months have been considered as 'non-Current'.

i. **Provisions, Contingent Liabilities & Assets:**
A provision is made based on a reliable estimate when it is probable that an outflow of resources embodying economic benefits will be required to settle an obligation. Contingent Liabilities, if material is disclosed by way of notes to accounts. Contingent assets are neither recognized nor disclosed in the financial statements.

Other Disclosures:

a. The LLP does not have any contingent liabilities as on 31st March 2022.
b. The LLP does not have any Capital Commitments as on 31st March 2022.
c. The LLP has not received any intimation from 'Suppliers' regarding their status MICRO, SMALL, MEDIUM ENTERPRISES Development Act 2006 and hence disclosures, if any, relating to the amounts unpaid as at the yearend together with interest payable / paid as required under the Act has not been given.
d. The balances standing as on 31st March 2022 to the debit and credit of all accounts are subject to respective confirmation.
e. The is no closing stock as on 31.03.2022.
f. In accordance with the Guidance Note on Accounting for GST issued by ICAI, GST collected from customers has not been included in the sales revenue and GST paid on purchases has not been added to Purchases. Further, the GST output on sales and GST input on purchases is considered as Balance Sheet item and is not included in the Profit and loss account. This has therefore no impact on profit or loss for the year.
g. During the year JDA with M/s. Satyavani Homes JV has been cancelled. The firm has received compensation / reimbursement Development expenses incurred by the firm. Gross Receipts Rs.7,50,000/- - Security Deposit of Rs.4,92,34,000/- less Receivable Account of Rs.12,26,098/- Net Receipt is Rs.2,45,59,151.60 credited to P & L Accoun, and expenses incurrent for development Rs.44,16,050/- is debited to P & L account as expenses.

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Prior year comparatives:

The previous year's figures have been re-grouped/re-arranged so as to be comparable with those of current year.