

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

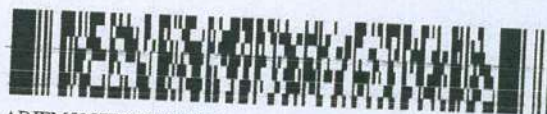
PAN	ABJFM5257F		
Name	MODI CONSTRUCTIONS & REALTORS LLP		
Address	5-4-187/3 AND 4 , SOHAM MANSION , MG ROAD , MG ROAD , SECUNDERABAD , SECUNDERABAD , 36-Telangana , 91 India , 500003		
Status	Firm		
Filed u/s	139(1) Return filed on or before due date	Form Number	ITR-5
		e-Filing Acknowledgement Number	776828391041122

Current Year business loss, if any			
Total Income	1		9,38,579
Book Profit under MAT, where applicable			(
Adjusted Total Income under AMT, where applicable	2		(
Net tax payable	3		(
Interest and Fee Payable	4		(
Total tax, interest and Fee payable	5		(
Taxes Paid	6		(
(+) Tax Payable /(-) Refundable (6-7)	7		5,40,000
Accreted Income as per section 115TD	8		(-) 5,40,000
Additional Tax payable u/s 115TD	9		(
Interest payable u/s 115TE	10		(
Additional Tax and interest payable	11		(
Tax and interest paid	12		(
(+) Tax Payable /(-) Refundable (12-13)	13		(
	14		(

is return has been digitally signed by SOHAM SATISH MODI in the capacity of Principal Officer having PAN ABMPM6725H from IP
Press 183.83.133.24 on 04-Nov-2022
C SI. No. & Issuer 3097367 & 51172928CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



ABJFM5257F05776828391041122AE731D2E705EE823A6BCFC80AE99C983F5FFF648

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	: Modi Constructions & Realtors Llp		
PAN	: ABJFM5257F		
Office Address	: 5-4-187/3 And 4, Soham Mansion, Mg Road, Secunderabad, Telangana-500003		
Status	: FIRM (LIMITED LIABILITY)	Assessment Year	: 2022 - 2023
Ward No	: WARD 11(4),HYDERABAD	Financial Year	: 2021 - 2022
D.O.I.	: 16/08/2018		
Mobile No.	: 9121282860		
Email Address	: it_d@modiproperties.com		
Name Of Bank	: Yes Bank		
Micr Code	: 500532002		
Ifsc Code	: Yesb0000097		
Address	: Begumpet, Secundrabad		
Account No.	: 009763700002471		
Return	: Original (Filing Date : 04/11/2022 & No. : 776828391041122)		
Import Date	: Ais : 04-11-2022 11:27 Am		Tis : 04-11-2022 11:26 Am
	: 26as : 01-11-2022 05:55 Pm		

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession

0

Modi Realty Muraharipally Llp

Profit Before Tax As Per Profit And Loss Account

Add : -946828

Depreciation Disallowed

Disallowed U/s 37

9933

8249

18182

-928646

-9933

-938579

Less : Allowed Depreciation

Out Of Loss Of Rs. 938579, Unabsorbed Depreciation Is Rs. 9933 & Business Loss Is Rs. 928646

Current Year Losses Carried Forward

Business Loss Of Rs. 928646

Unabsorbed Depreciation Of Rs. 9933

Gross Total Income

Total Income

Nil

Nil

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. Nil

Less Tax Deducted At Source

Nil

Section 194c: Contractors And Sub-contractors

540000

540000

-540000

Refundable

(540000)

Information regarding Turnover/Gross Receipt Reported for GST

STR No.	
Amount of turnover/Gross receipt as per the GST return filed	36ABJFM5257F2Z2
	Nil

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								
COMPUTER	40%	2,707.00	0.00	0.00	0.00	2,707.00	1,083.00	1,624.00
PLANT AND MACHINERY								
TWO WHEELER	15%	0.00	59,000.00	0.00	0.00	59,000.00	8,850.00	50,150.00
Total		2,707.00	59,000.00	0.00	0.00	61,707.00	9,933.00	51,774.00

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2019-20	Unabsorbed Depreciation	624	-	624
2021-22	Ordinary Business	192476	-	192476
2021-22	Unabsorbed Depreciation	1805	-	1805
2022-23	Ordinary Business	-	-	928646
2022-23	Unabsorbed Depreciation	-	-	9933

As per Form 26AS [File Creation Date: 01-11-2022] last imported on 01-11-2022 05:55 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	Head of Income	B/F C/F
194C : Contractors and sub-contractors									
1.	HYDD07947C		DR NRK BIO-TECH PRIVATE LIMITED	27000000	31/03/2022	540000	540000	BP	
Grand Total				27000000		540000	540000		

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	Interest on TDS	
2	Late Fee on GST	7619.00
	Total	630.00
		8249.00

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Business receipts	Business		3000000	3000000	27000000.00	-24000000.00	0.00	-27000000.00
2	GST turnover	Profit & Loss A/c		0	0	27000000.00	-27000000.00	0.00	-27000000.00
3	GST purchases	Profit & Loss A/c		15427652	15427652	0.00	15427652.00		

SOHAM SATISH MODI
(Principal Officer)

Modi Constructions & Realtors LLP
AAN-1502
Balance Sheet as at 31-3-2022

Particulars		(Amount in Rs.)	
	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	-4,31,104	84,73,939
Reserves and surplus			
		-3,31,104	85,73,939
2 Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)	4	-	-
Other long-term liabilities	5	-	-
3 Current liabilities			
Short-term borrowings			
Trade payables	4	2,21,50,626	2,84,03,515
Other current liabilities	6	27,78,746	-
Short-term provisions	7	7,88,818	34,151
	8	-	-
		2,57,18,190	2,84,37,666
Total		2,53,87,086	3,70,11,605
II ASSETS			
1 Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment			
Intangible assets			
Long Term Loans and Advances	9	51,774	2,707
Other non-current assets	10	-	-
		-	1,00,000
		51,774	1,02,707
2 Current assets			
Inventories			
Trade receivables	11	-	-
Cash and bank balances	12	2,03,36,224	-
Short Term Loans and Advances	13	1,52,059	43,47,566
Other current assets	14	48,47,030	3,25,61,332
		-	-
		2,53,35,313	3,69,08,898
Total		2,53,87,086	3,70,11,605
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

Place : Secunderabad

Date : 22/10/2022

UDIN: 22035449BBTTAE8800



Modi Constructions & Realtors LLP

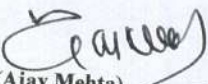
Soham Modi
DIN:00522546

Anand Kumar
DIN:07739136

Modi Constructions & Realtors LLP
AAN-1502
Statement of Profit and Loss for the year ended 31-03-2022.

Particulars	Note	(Amount in Rs.)	
		31 March 2022	31 March 2021
Revenue from operations	15	2,70,00,000	-
Other income	16	-	-
Total Income		2,70,00,000	-
Expenses:			
Cost of goods sold	17	2,57,51,761	-
Employee benefits expense	18	14,44,964	3,350
Finance costs	19	-	-
Depreciation and amortization expense	20	-	-
Other expenses	21	7,50,103	1,91,096
Total expenses		2,79,46,828	1,94,446
Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax			
Exceptional items (specify nature & provide note/delete if none)		-9,46,828	-1,94,446
Profit / (Loss) before partners' remuneration and tax		-9,46,828	-1,94,446
Partners' Remuneration			
Profit before Tax			
Tax Expenses		-9,46,828	-1,94,446
Current tax		-	-
Excess/ Short provision of tax relating to earlier years		-	-
Deferred tax charge/ (benefit)		-	-
Profit/(Loss) for the year		-9,46,828	-1,94,446
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

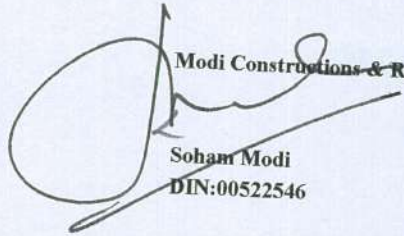
As per my report of even date

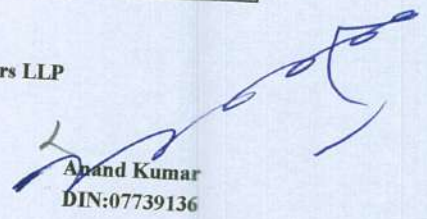

(Ajay Mehta)
Chartered Accountant
M.No.035449



Place : Secunderabad
Date : 22/10/2022

UDIN: 22035 449 BB TTA E8800


Modi Constructions & Realtors LLP
Soham Modi
DIN:00522546


Anand Kumar
DIN:07739136

Modi Constructions & Realtors LLP
Notes forming part of the Financial Statements for the year ended, 31st March, 2022

Note - 3a Partners Contribution Account

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	(Amount in Rs.) As at 31st March 2022
1	Modi Properties Pvt	50,000	50.00%	50,000	-	-	-	-	-	50,000
2	Anand Kumar	50,000	50.00%	50,000	-	-	-	-	-	50,000
Previous Year (PY)				1,00,000	-	-	-	-	-	1,00,000

Note - 3b Partners Current Account

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	(Amount in Rs.) As at 31st March 2022
1	Modi Properties Pvt	50.00%	85,39,373	1,00,000	-	-	88,93,014	-4,60,963	-7,14,604
2	Anand Kumar	50.00%	50,00,000	-	-	-	43,05,343	-4,11,157	2,83,500
Previous Year (PY)				1,35,39,373	-	-	1,31,98,357	-8,72,120	-4,31,104
				71,432	86,26,450	-	1,50,000	-73,943	84,73,939



A/R

Modi Constructions & Realtors LLP
Notes forming part of the Financial Statements for the year ended 31st March, 2022

		(Amount in Rs.)			
4	Borrowings	Long Term		Short Term	
		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)	-	-	-	-
	<u>Loans repayable on demand</u>				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	Loans and advances from related parties	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
	Term loans				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	<u>Loans repayable on demand</u>				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	Loans and advances from related parties	-	-	2,21,50,626	2,84,00,000
	Total (B)	-	-	-	3,515
		-	-	2,21,50,626	2,84,03,515
	Total (A) + (B)	-	-	2,21,50,626	2,84,03,515

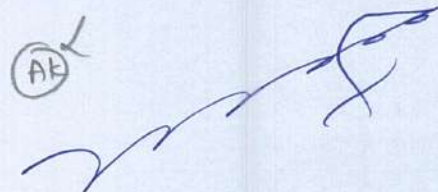
5	Other long term liabilities	31st March 2022	31st March 2021
	Advance from customers	-	-
	Instalments receivable	-	-
	Total Other long term liabilities	-	-

6	Trade payables	31st March 2022	31st March 2021
	Total outstanding dues of micro, small and medium enterprises	-	-
	Total outstanding dues of creditors other than micro, small and medium enterprises	27,78,746	-
	Total Trade payables	27,78,746	-

7	Other current liabilities	31st March 2022	31st March 2021
	Goods and Service tax payable	7,77,818	-
	TDS payable	11,000	30,000
	Other payables (specify nature)	-	4,151
	Total Other current liabilities	7,88,818	34,151

8	Provisions	Long Term		Short Term	
		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


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Modi Constructions & Realtors LLP
Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note No.9 PROPERTY, PLANT AND EQUIPMENT

Current year Depreciation schedule

Name of the Asset	Gross Block			Accumulated Depreciation				Net Block	
	As on 2021	01-04-2021	Additions	Disposals	As on 2022	31-03-2022	For the year	As on 2022	31-03-2022
Assets									
Printer	4,512		59,000		4,512	59,000	1,083	2,888	1,624
Electrical Bike							8,850	8,850	50,150
Total	4,512	59,000			63,512	1,805	9,933	11,738	51,774
									2,707



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Modi Constructions & Realtors LLP
Notes forming part of the Financial Statements for the year ended 31st March, 2022

		(Amount in Rs.)																																					
10	Other non-current assets	31 March 2022	31 March 2021																																				
	Security Deposits	-	1,00,000																																				
	Prepaid expenses	-	-																																				
	Others (Specify nature)	-	-																																				
	Total other non-current other assets	-	1,00,000																																				
11	Inventories	31 March 2022	31 March 2021																																				
	WIP	-	-																																				
	Total	-	-																																				
12	Trade receivables	31 March 2022	31 March 2021																																				
	Outstanding for a period less than 6 months from the date they are due for receipt	-	-																																				
	Secured Considered good	2,03,36,224	-																																				
	Unsecured Considered good	-	-																																				
	Outstanding for a period exceeding 6 months from the date they are due for receipt	2,03,36,224	-																																				
	Total	2,03,36,224	-																																				
13	Cash and cash equivalents	31 March 2022	31 March 2021																																				
	Balances with Banks	-	-																																				
	On current Accounts	-	-																																				
	Fixed Deposits	27,932	43,44,587																																				
	Cash on hand	-	-																																				
	Total Cash and bank balances	1,24,127	2,979																																				
		1,52,059	43,47,566																																				
14	Loans and advances	<table border="1"> <thead> <tr> <th colspan="2">Long Term</th><th colspan="2">Short Term</th></tr> <tr> <th>31 March 2022</th><th>31 March 2021</th><th>31 March 2022</th><th>31 March 2021</th></tr> </thead> <tbody> <tr> <td colspan="4">(Unsecured)</td></tr> <tr> <td colspan="4">Loans advances to partners or relative of partners</td></tr> <tr> <td>-</td><td>-</td><td>-</td><td>-</td></tr> <tr> <td colspan="4">Other loans and advances (specify nature)</td></tr> <tr> <td>-</td><td>-</td><td>-</td><td>-</td></tr> <tr> <td colspan="2">Total</td><td>48,47,030</td><td>3,25,61,332</td></tr> <tr> <td colspan="2"></td><td>48,47,030</td><td>3,25,61,332</td></tr> </tbody> </table>		Long Term		Short Term		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)				-	-	-	-	Total		48,47,030	3,25,61,332			48,47,030	3,25,61,332
Long Term		Short Term																																					
31 March 2022	31 March 2021	31 March 2022	31 March 2021																																				
(Unsecured)																																							
Loans advances to partners or relative of partners																																							
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-	-	-	-																																				
Total		48,47,030	3,25,61,332																																				
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Modi Constructions & Realtors 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		2,70,00,000.00	-
Other operating revenue		-	-
Revenue from operations		-	-
		2,70,00,000.00	-
16 Other income			
Interest income		31 March 2022	31 March 2021
Other non-operating income (Please specify)		-	-
Total other income		-	-
		-	-
17 Cost of goods sold			
Cost of raw material consumed		31 March 2022	31 March 2021
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)	-	-
B Purchases of stock-in-trade		31 March 2022	31 March 2021
(i) Construction Expenses during the year		2,57,51,761.00	-
(ii) ...		-	-
(iii) ...		-	-
Total (B)		2,57,51,761.00	-
C Changes in inventories of finished goods, work in progress and stock-in trade		31 March 2022	31 March 2021
Inventories at the beginning of the year:			
(i) Stock-in-trade		-	-
(ii) Work in progress		-	-
(iii) Finished goods		-	-
Inventories at the end of the year:	(I)	-	-
(i) Stock-in-trade		-	-
(ii) Work in progress		-	-
(iii) Finished goods		-	-
	(II)	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade		-	-
Total (A+B+C)		2,57,51,761.00	-

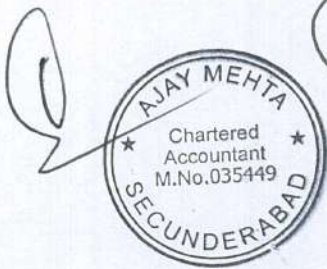


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Modi Constructions & Realtors LLP
Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

18 Employee benefits expense	31 March 2022	31 March 2021
(Including contract labour)		
Salaries, wages, bonus and other allowances	14,44,964.00	3,350.00
Gratuity expenses	-	-
Total Employee benefits expense	14,44,964.00	3,350.00
19 Finance cost	31 March 2022	31 March 2021
Interest expense		
On bank loan	-	-
Other borrowing costs	-	-
Total Finance cost	-	-
20 Depreciation and amortization expense	31 March 2022	31 March 2021
on tangible assets	-	-
on intangible assets	-	-
Total Depreciation and amortization expense	-	-
21 Other Expenses	31 March 2022	31 March 2021
Promotion Expenses	5,761.00	-
Professional Services	1,01,503.44	17,105.00
Statutory interest & penalties	8,249.00	165.00
Other Indirect Expenses	6,34,589.45	1,73,826.00
Total	7,50,102.89	1,91,096.00



(AK)

M/s Modi Constructions & Realtors LLP
AAN-1502
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 have at historical cost of the same less accumulated depreciation and impairment losses, if any, till date.



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:

- The LLP does not have any contingent liabilities as on 31st March 2022.
- The LLP does not have any Capital Commitments as on 31st March 2022.
- 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.
- The balances standing as on 31st March 2022 to the debit and credit of all accounts are subject to respective confirmation.
- There is no closing stock as on 31.03.2022.
- 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.
- The percentage of work completed under the project upto 31-3-2022 is 100% 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.2,70,00,000.00
Cost recognized	Rs.2,57,51,761.00

Prior year comparatives:

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



(Signature)

(Signature)

(Signature)

Auditor's Report

To
The Partners
MODI CONSTRUCTIONS & REALTORS LLP

Report on the Financial Statements

I have audited the accompanying financial statements of **Modi Constructions & Realtors LLP** which comprise the Balance Sheet as at March 31, 2022, the statement of Profit & Loss for the year ended on March 31, 2022 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.



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

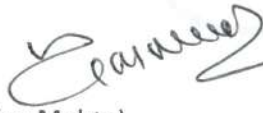
Opinion

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, 2022; 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
(Membership No.035449)
Place: Secunderabad
Date: 22/10/2022
UDIN: 22035449BBTTAE8800

