Acknowledgement Number:733875761191022

Date of filing : 19-Oct-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	AANFG4817C		
Name	VILLA ORCHIDS LLP		
Address	5-4-187/3&4 , SOHAM MANSION , M.G. ROAD , M.G. ROAD , SECUNDERABAD , SECUNDERABAD , 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	733875761191022

Taxable Income and Tax details	Current Year business loss, if any	1	(
	Total Income		14,75,47(
	Book Profit under MAT, where applicable	2	(
	Adjusted Total Income under AMT, where applicable	3	14,75,47(
	Net tax payable	4	4,60,34'
	Interest and Fee Payable	5	55,43(
	Total tax, interest and Fee payable	6	5,15,77'
	Taxes Paid	7	5,15,77:
	(+) Tax Payable /(-) Refundable (6-7)	8	(
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	(
	Additional Tax payable u/s 115TD	10	(
	Interest payable u/s 115TE	11	(
	Additional Tax and interest payable	12	(
	Tax and interest paid	13	(
	(+) Tax Payable /(-) Refundable (12-13)	14	(

This return has been digitally signed by SOHAM SATISH MODI in the capacity of Designated partner having PAN ABMPM6725H from IP address 183.83.133.24 on 19-Oct-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

AANFG4817C05733875761191022308167 64FBE1B45A972BAEA4D2DAB5753A5CEA0F

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	: **Villa Orchids Llp**		
PAN	: **AANFG4817C**		
Office Address	: 5-4-187/3&4, Soham Mansion, M.g. Road, Secunderabad, Secunderabad, Telangana-500003		
Status	: FIRM (LIMITED LIABILITY)		
Ward No	: WARD 10(2),HYDERABAD	Assessment Year	: 2022 - 2023
D.O.I.	: 22/08/2014	Financial Year	: 2021 - 2022
Mobile No.	: 9502200911		
Email Address	: accounts@modiproperties.com		
Method Of Accounting	: Accrual		
Name Of Bank	: Hdfc Bank		
Micr Code	: 500240003		
Ifsc Code	: Hdfc0000042		
Address	: Hyderabad - Secunderabad		
Account No.	: 50200007793771		
Return	: Original		
Import Date	: Ais : 07-10-2022 01:22 Pm 26as : 07-10-2022 01:22 Pm	Tis : 07-10-2022 01:22 Pm	

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession

Villa Orchids Llp			1452435
Profit Before Tax As Per Profit And Loss Account		1470280	
Add :			
Depreciation Disallowed	218018		
Loss On Sale Of Car-pajero	4928		
Disallowed U/s 37	5895	228841	
		1699121	
Less :			
Interest On Fd	23035		
Profit On Sale Of Car-benz	3580		
Allowed Depreciation	220071	-246686	
		1452435	

Income From Other Sources

Interest On Bank Fdr			23035
Total		23035	
		23035	
Gross Total Income			1475470
Total Income			1475470
Total Income Rounded Off U/s 288A			1475470

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 1475470 @ 30%		442641
		442641
Add: Health And Education Cess @ 4%		17706
		460347
Less Tax Deducted At Source		
Section 206cr: Section 206cr	253	253
		460094
Add Interest Payable		
Interest U/s 234B	32200	
Interest U/s 234C	23230	55430
Tax Payable		515524
Tax Rounded Off U/s 288B		515524

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	1475470	1475470	1475470	1475470	1475470	1475470
	44AD/44ADA/44AE				0	0	0
	TOTAL NORMAL INCOME	**1475470**	**1475470**	**1475470**	**1475470**	**1475470**	**1475470**
	TOTAL SPECIAL INCOME	**0**	**0**	**0**	**0**	**0**	**0**
	***TOTAL INCOME**	**1475470**	**1475470**	**1475470**	**1475470**	**1475470**	**1475470**

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	442641	442641	442641	442641	442641	442641
	TAX + SURC + HECESS	**460347**	**460347**	**460347**	**460347**	**460347**	**460347**
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	253	253	253	253	253	253
	BALANCE TAX	460094	460094	460094	460094	460094	460094
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	**69014**	**207042**	**345070**	**460094**	**460094**	**460094**

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%	69014	12%	55211	-	0	0	69014	2070
IInd	15-09-2021	45%	207042	36%	165634	-	0	0	207042	6210
IIIrd	15-12-2021	75%	345070	75%	345070	-	0	0	345070	10350
IVth	15-03-2022	100%	460094	100%	460094	-	0	0	460094	4600

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	36AANFG4817C1ZH
Amount of turnover/Gross receipt as per the GST return filed	12992569

FIXED ASSETS

Block	Rate	WDV as on 01/04/2021	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2022
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FURNITURE AND FITTINGS	10.00%	4,374.00	0.00	0.00	0.00	4,374.00	437.00	3,937.00
MACHINERY AND PLANT	15.00%	39,54,799.00	0.00	0.00	25,00,000.00	14,54,799.00	2,18,220.00	12,36,579.00
MACHINERY AND PLANT	40.00%	3,536.00	0.00	0.00	0.00	3,536.00	1,414.00	2,122.00
Total		**39,62,709.00**	**0.00**	**0.00**	**25,00,000.00**	**14,62,709.00**	**2,20,071.00**	**12,42,638.00**

As per Form 26AS [File Creation Date: 07-10-2022] last imported on 07-10-2022 01:22 PM

Details of Tax Collected at Source on Income

Sl. No.	Tax Deduction and Tax Collection Account Number of the Collector	Name and address of the Collector	Amount received /debited	Date of receipt /debit	Total tax deducted	Amount claimed for this year
206CR : SECTION 206CR						
1.	HYDS50062F	SUMMIT SALES LLP	2851	30/06/2021	3	3
2.	HYDS50062F	SUMMIT SALES LLP	44240	31/05/2021	44	44
3.	HYDS50062F	SUMMIT SALES LLP	206360	30/04/2021	206	206
		Grand Total	**253451**		**253**	**253**

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	TDS Interest / Penalty	2549.00
2	GST late fee and Interest	3346.00
	Total	**5895.00**

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation/ ITR (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	Interest from deposit	Other Source	194A	23035	23035	23035.00	Nil	0.00	-23035.00
2	GST turnover			12992569	12992569	13214883.00	-222314.00	12992569.00	-222314.00
3	GST purchases			8532507	8532507	0.00	8532507.00		
4	Business expenses			253451	253451				
5	Purchase of time deposits			4000000	4000000				

SOHAM SATISH MODI
(Designated Partner)

Alphabets of Trust

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

INDEPENDENT AUDITOR'S REPORT

To the Partners of **VILLA ORCHIDS LLP**

Opinion

I have audited the financial statements of **VILLA ORCHIDS LLP AAC-6185**, 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: 22035449BAEGZB4743

Place: Secunderabad
Date: 18.10.2022

VILLA ORCHIDS LLP
AAC-6185
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	-68,33,378	-3,71,13,261
	Reserves and surplus		-	-
			-67,33,378	-3,70,13,261
2	**Non-current liabilities**			
	Long-term borrowings	4	-	-
	Deferred tax liabilities (Net)		-	-
	Other long-term liabilities	5	5,83,495	1,40,62,727
			5,83,495	**1,40,62,727**
3	**Current liabilities**			
	Short-term borrowings	4	16,77,605	2,62,29,715
	Trade payables	6	37,93,149	54,80,421
	Other current liabilities	7	24,20,816	72,02,986
	Short-term provisions	8	-	-
			78,91,570	**3,89,13,123**
	Total		**17,41,687**	**1,59,62,588**
II	**ASSETS**			
1	**Non-current assets**			
	Property, Plant and Equipment		12,35,433	39,54,798
	Property, Plant and Equipment	9		
	Intangible assets			
	Long Term Loans and Advances		-	-
	Other non-current assets	10	42,694	-
			12,78,127	**39,54,798**
2	**Current assets**			
	Inventories		-	-
	Trade receivables	11	14,924	77,52,815
	Cash and bank balances	12	1,65,837	2,65,126
	Short Term Loans and Advances	13	2,82,799	39,89,848
	Other current assets		-	-
			4,63,560	**1,20,07,790**
	Total		**17,41,687**	**1,59,62,589**
	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 SECUNDERABAD

(Ajay Mehta)
Chartered Accountant
M.NO.035449
Place: Secunderabad

Villa Orchids LLP

(Soham Modi)
DIN:00522546

(Anand Mehta)
DIN:01314936

VILLA ORCHIDS LLP

AAC-6185

Statemement of Profit and Loss account for the year ending 31.03.2022

(Amount in Rs.)

Particulars	Note	31 March 2022	31 March 2021
Revenue from operations	14	1,32,14,883	8,96,45,970
Other income	15	6,94,615	6,94,342
Total Income		1,39,09,498	9,03,40,312
Expenses:			
Cost of goods sold	16	1,07,76,327	6,03,95,053
Employee benefits expense	17	2,56,705	6,12,779
Finance costs	18	2,71,349	37,24,606
Depreciation and amortization expense	19	2,18,018	7,08,660
Other expenses	20	9,16,820	48,97,083
Total expenses		**1,24,39,219**	**7,03,38,181**
Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax		14,70,279	2,00,02,131
Exceptional items (specify nature & provide note/delete if none)		-	-
Profit/(loss) before partners' remuneration and tax		14,70,279	2,00,02,131
Partners' Remuneration		-	-
Profit before Tax		14,70,279	2,00,02,131
Tax Expenses			
Current tax		-	-
Excess/ Short provision of tax relating to earlier years		-	-
Deferred tax charge/ (benefit)		-	-
		-	-
Profit/(Loss) for the year		14,70,279	2,00,02,131
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
Secunderabad

(Ajay Mehta)
Chartered Accountant
M.NO.035449
Place: Secunderabad
Date : 18/10/2022
UDIN: 22035449BAEGZB4743

Villa Orchids LLP

(Soham Modi)
DIN:00522546

(Anand Mehta)
DIN:01314936

Secunderabad
Date : 18/10/2022

VILLA ORCHIDS LLP

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

Note - 3a Partners Contribution Account

(Amount in Rs.)

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2021	As at 31st March 2022
1	Modi Housing Pvt. Ltd.	50,000	50%	50,000	50,000
2	Anand Mehta	50,000	50%	50,000	50,000
				1,00,000	1,00,000

Note - 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 Pvt. Ltd.	50.00%	-2,49,19,404	2,87,75,879	-	-	1,10,000	-32,78,401	4,68,074
2	Anand Mehta	50.00%	-1,21,93,857	2,09,45,806	-	-	1,27,75,000	-32,78,401	-73,01,452
			-3,71,13,261	4,97,21,685	-	-	1,28,85,000	-65,56,802	-68,33,378
	'revious Year		-3,99,39,241	1,64,13,725	-	-	2,36,77,070	1,00,89,325	-3,71,13,261

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

Anand Mehta

M/s VILLA ORCHIDS LLP
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.

AJAY MEHTA
Chartered Accountant

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 closing stock as on 31.03.2022 is taken as valued and certified by the management.
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. 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.1,32,14,883/-
Cost recognized	Rs.1,07,76,327/-

Prior year comparatives:

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

AJAY ... Chartered

VILLA ORCHIDS 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
	Secured				
	Term loans				
	from banks	-	-	-	4,72,152
	Loans repayable on demand				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	Loans and advances from related parties	-	-	-	-
	Total (A)	-	-	-	**4,72,152**
	Unsecured				
	Term loans				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	Loans repayable on demand				
	from banks	-	-	-	-
	from other parties	-	-	15,40,500	2,09,46,684
	Deferred payment liabilities	-	-	-	-
	Loans and advances from related parties	-	-	81,251	48,10,879
	Other loans advances (specify nature)	-	-	55,854	-
	Total (B)	-	-	**16,77,605**	**2,57,57,563**
	Total (A) + (B)	-	-	**16,77,605**	**2,62,29,715**

5	Other long term liabilities	31st March 2022	31st March 2021
	Advance from customers	5,83,495	1,40,62,727
	Total Other long term liabilities	**5,83,495**	**1,40,62,727**

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	37,93,149	54,80,421
	Total Trade payables	**37,93,149**	**54,80,421**
	Disclosure relating to suppliers registered under MSMED Act based on the information		

7	Other current liabilities	31st March 2022	31st March 2021
	Goods and Service tax payable	9,45,068	55,02,184
	TDS payable	94,758	1,48,270
	Other payables (specify nature)	13,80,991	15,52,532
	Total Other current liabilities	**24,20,816**	**72,02,986**

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	-	-		

AY MEHTA

Chartered Accountant

VILLA ORCHIDS 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

(Amount in Rs)

Name of the Asset	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
Tangible Assets										
Printer	3,824			3,824	3,824	-	-	3,824	-	3,824
Computers	2,069			2,069	2,069			2,069	-	2,069
Endeavour	17,00,978			17,00,978	2,55,147	2,16,875		4,72,022	12,28,956	17,00,978
Mercedes Benz	23,72,259		20,20,000	3,52,259	3,55,839		(3,580)	3,52,259	0	23,72,259
Furniture	4,860			4,860	4,860			4,860	-	4,860
Mitsubishi Pajero Sports	5,70,504		4,80,000	90,504	85,576		4,928	90,504	-	5,70,504
Electrical Bike	8,965	-		8,965	1,345	1,143	-	2,488	6,477	8,965
Total	**46,63,458**	-	**25,00,000**	**21,63,458**	**7,08,660**	**2,18,018**	**1,348**	**9,28,026**	**12,35,433**	**46,63,458**
Previous year figures	46,63,458	-	-	46,63,458		7,08,660		7,08,660	-	39,54,798

AJAY MEHTA
Chartered Accountant
M.No.0[illegible]49
SECUNDERABAD

VILLA ORCHIDS LLP

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

(Amount in Rs.)

10	Other non-current assets	31st March 2022	31st March 2021
	Security Deposits	42,694	-
	Total	42,694	-

11	Trade receivables	31st March 2022	31st March 2021
	Outstanding for a period less than 6 months from the date they are due for receipt		
	Secured Considered good	-	-
	Unsecured Considered good	14,924	77,52,815
		14,924	77,52,815
	Outstanding for a period exceeding 6 months from the date they are due for receipt	-	-
	Total	**14,924**	**77,52,815**

12	Cash and cash equivalents	31st March 2022	31st March 2021
	Balance with Bank		
	On current accounts	59,934	1,54,271
	Cash on hand	1,05,903	1,10,855
	Total	1,65,837	2,65,126

13	Loans and advances	Long Term		Short Term	
		31st March 2022	31st March 2021	31st March 2022	31st March 2021
	Unsecured				
	Loans advances to others	-	-	2,26,428	6,91,312
	Staff advances	-	-	26,068	32,98,536
	Prepaid expenses	-	-	-	-
	TDS and TCS Receivable	-	-	30,303	-
	Total	-	-	**2,82,799**	**39,89,848**

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

(Amount in Rs.)

		31 March 2022	31 March 2021
14	**Revenue from operations**		
	Sale of services	1,32,14,883	8,96,45,970
	Revenue from operations	**1,32,14,883**	**8,96,45,970**
15	**Other income**	**31 March 2022**	**31 March 2021**
	Interest income	6,91,035	4,11,756
	Other income	3,580	2,82,586
	Total other income	**6,94,615**	**6,94,342**
16	**Cost of goods sold**	**31 March 2022**	**31 March 2021**
	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(A)	-	-
	Purchases of stock in trade		
	Construction Expenses during the year	1,07,76,327	6,03,95,053
		1,07,76,327	6,03,95,053
		1,07,76,327	6,03,95,053
	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:		
	Stock-in-trade	-	-
	Work in progress	-	-
	Finished goods	-	-
		-	-
	Inventories at the end of the year:		
	Stock-in-trade	-	-
	Work in progress	-	-
	Finished goods	-	-
		-	-
	(Increase)/decrease in inventories of finished goods, work-	-	-
	Total	**1,07,76,327**	**6,03,95,053**
17	**Employee benefits expense**	**31 March 2022**	**31 March 2021**
	Salaries, wages, bonus and other allowances	2,48,067	5,88,506
	Gratuity expenses	8,638	24,273
	Total Employee benefits expense	**2,56,705**	**6,12,779**
18	**Finance cost**	**31 March 2022**	**31 March 2021**
	Interest expense		
	On bank loan	24,929	1,18,112
	Other borrowing costs	2,46,420	36,06,494
	Total Finance cost	**2,71,349**	**37,24,606**

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19 Depreciation and amortization expense

	31 March 2022	31 March 2021
On tangible assets	2,18,018	7,08,660
On intangible assets	-	-
Total Depreciation and amortization expense	**2,18,018**	**7,08,660**

20 Other Expenses

	31 March 2022	31 March 2021
PROMORD-Gifts	2,85,437	1,04,175
PROMOUD-Brouchers, Flyers & Stationery	9,000	-
FEXP - Interest on Tds	454	-
SIP-GST	3,346	28,741
SIP-TDS	2,095	15,534
PS-Admin-Audit	1,12,286	5,83,707
PS-Customer Realation	1,51,706	4,17,926
PS-QC	-	67,500
PS-Purchase	2,068	63,340
PS-Sales & Marketing-Brokerage	44,860	3,58,700
Printing & Stationery GST 12%	-	2,615
Printing & Stationery GST 18%	-	2,879
Consultancy charges	-	14,99,461
Audit Fees	92,835	-
OIE-9C GST Payments	12,018	2,07,778
Ontime Discount	-	12,80,976
OIE-Advocate Fee	75,000	-
OIE-Bad Deits/credits Written Off	81,024	84,124
OIE-Legal Services	5,300	75,000
OIE-Penalty Expenditure	892	-
OIE-Petrol/diesel Expenses	32,751	3,140
Rent & Amenity Charges	-	65,296
Maintenance charges	-	27,500
OIE-Repairs & Maintenance-Automobiles	798	8,691
Loss on sale of Car	4,928	-
OIE-Round Off	21	-
Total	**9,16,820**	**48,97,083**

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