Acknowledgement Number:733743981191022 **Date of filing : 19-Oct-2022**

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	ADBFS3288A		
Name	SILVER OAK VILLAS LLP		
Address	5-4-187/3 AND 4, 2ND FLOOR, , 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	733743981191022

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		59,54,810
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	59,54,810
	Net tax payable	4	18,57,901
	Interest and Fee Payable	5	2,22,634
	Total tax, interest and Fee payable	6	20,80,535
	Taxes Paid	7	20,80,531
	(+) 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 Managing 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

ADBFS3288A05733743981191022D807406E05959DA34C750F08B4F62292F51E73E7

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	: **Silver Oak Villas Llp**		
PAN	: **ADBFS3288A**		
Office Address	: 5-4-187/3 And 4, 2nd Floor,, Soham Mansion, M G Road, Secunderabad, Telangana-500003		
Status	: FIRM	Assessment Year	: 2022 - 2023
Ward No	: WARD 11(4),HYDERABAD	Financial Year	: 2021 - 2022
D.O.I.	: 21/04/2016		
Mobile No.	: 9502277299		
Email Address	: info@modiproperties.com		
Name Of Bank	: Yes Bank		
Micr Code	: 500532002		
Ifsc Code	: Yesb0000097		
Address	: Begumpet, Secundrabad		
Account No.	: 009763700001621		
Return	: Original		
Import Date	: Ais :	Tis :	26as : 21-09-2022 11:04 Am

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession			6023534
Silver Oak Villas Llp			
Profit Before Tax As Per Profit And Loss Account		5690666	
Add :			
Depreciation Disallowed	100020		
Disallowed U/s 37	428611	528631	
		6219297	
Less :			
Interest On Fdr	81273		
Any Other Exempt Income	14470		
Allowed Depreciation	100020	-195763	
		6023534	
Income From Other Sources			81273
Interest On Fd		81273	
Total		81273	
Gross Total Income			6104807
Less Deductions Under Chapter-VIA			
80G Donation(50%) [Rs. 300000]		150000	
Total Deductions			150000
Total Income			5954807
Total Income Rounded Off U/s 288A			5954810

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 5954810 @ 30%		1786443	
		1786443	
Add: Health And Education Cess @ 4%		71458	
		1857901	
Less Tax Deducted At Source			
Section 194a: Other Interest	7999		
Section 206cr: Section 206cr	2292	10291	
		1847610	
Add Interest Payable			
Interest U/s 234B	110856		
Interest U/s 234C	93302	204158	
		2051768	

Tax Payable 2051768

Tax Rounded Off U/s 288B 2051770

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	5954810	5954810	5954810	5954810	5954810	5954810
	44AD/44ADA/44AE				0	0	0
	TOTAL NORMAL INCOME	**5954810**	**5954810**	**5954810**	**5954810**	**5954810**	**5954810**
	TOTAL SPECIAL INCOME	**0**	**0**	**0**	**0**	**0**	**0**
	***TOTAL INCOME**	**5954810**	**5954810**	**5954810**	**5954810**	**5954810**	**5954810**

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	1786443	1786443	1786443	1786443	1786443	1786443
	TAX + SURC + HECESS	**1857901**	**1857901**	**1857901**	**1857901**	**1857901**	**1857901**
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	10291	10291	10291	10291	10291	10291
	BALANCE TAX	1847610	1847610	1847610	1847610	1847610	1847610
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	**277142**	**831424**	**1385708**	**1847610**	**1847610**	**1847610**

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%	277142	12%	221713	-	0	0	277142	8313
IInd	15-09-2021	45%	831424	36%	665140	-	0	0	831424	24942
IIIrd	15-12-2021	75%	1385708	75%	1385708	-	0	0	1385708	41571
IVth	15-03-2022	100%	1847610	100%	1847610	-	0	0	1847610	18476

Details Of Bank Accounts

Name & Address Of The Bank Branch	Ifs Code	Account No.	Type Of Account	Status
Hdfc Bank Hyderabad - Secunderabad	HDFC0000042	50200021056554	Current	

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.
MOTOR CAR	15%	6,19,417.00	0.00	0.00	0.00	6,19,417.00	92,913.00	5,26,504.00
COMPUTERS								
PRINTER	40%	17,768.00	0.00	0.00	0.00	17,768.00	7,107.00	10,661.00
Total		**6,37,185.00**	**0.00**	**0.00**	**0.00**	**6,37,185.00**	**1,00,020.00**	**5,37,165.00**

As per Form 26AS [File Creation Date: 21-09-2022] last imported on 21-09-2022 11:04 AM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Name and address of the Deductor	Amount paid /credited	Total tax deducted	B/F Tax	Amount claimed for this year	C/F Tax
194A : Other Interest							
1.	MUMY02084F	YES BANK LIMITED	79985	7999	Nil	7999	Nil
		Grand Total	**79985**	**7999**	**Nil**	**7999**	**Nil**

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	Total tax deducted	Amount claimed for this year
206CR : SECTION 206CR					
1.	HYDG18805D	GAJA STEEL PRO PRIVATE LIMITED	4234	4	4
2.	HYDS50062F	SUMMIT SALES LLP	2288124	2288	2288
		Grand Total	**2292358**	**2292**	**2292**

ANY OTHER EXEMPT INCOME

Sr. No.	Particulars	Amount
1	INCOME TAX REFUND	14470.00
	Total	**14470.00**

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	Statutory Interest & Penalty	28611.00
2	donations	400000.00
	Total	**428611.00**

SOHAM SATISH MODI
(Managing Partner)

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

INDEPENDENT AUDITOR'S REPORT

To the Partners of **SILVER OAK VILLAS LLP**

Opinion

I have audited the financial statements of **SILVER OAK VILLAS 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: 22035449AWMGJJ6615

Place: Secunderabad
Date: 29.09.2022

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

SILVER OAK VILLAS LLP
Balance Sheet as at 31-03-2022

(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	3,52,24,417	4,04,98,102
	Reserves and surplus			
			3,53,24,417	4,05,98,102
2	**Non-current liabilities**			
	Long-term borrowings	4	8,36,36,571	2,37,473
	Deferred tax liabilities (Net)			
	Other long-term liabilities	5	1,24,17,750	5,95,86,197
	Long-term provisions		-	-
			9,60,54,321	5,98,23,670
3	**Current liabilities**			
	Short-term borrowings		-	-
	Trade payables			
	Total outstanding dues of micro, small and medium enterprises		-	-
	Total outstanding dues of creditors other than micro, small and medium	6	84,87,600	1,68,04,718
	Other current liabilities	7	78,128	3,58,711
	Short-term provisions	8	17,79,901	-
			1,03,45,629	1,71,63,429
	Total		**14,17,24,367**	**11,75,85,202**
II	**ASSETS**			
1	**Non-current assets**			
	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	9	5,37,165	6,37,185
	Intangible assets			
	Non-current investments			
	Deferred tax assets (Net)		-	-
	Long Term Loans and Advances	10	-	-
	Other non-current assets	11	2,25,000	17,15,000
			7,62,165	23,52,185
2	**Current assets**			
	Current investments			
	Inventories	12	5,01,37,383	4,77,33,455
	Trade receivables	13	1,93,32,536	4,98,05,723
	Cash and bank balances	14	3,03,079	25,75,267
	Short Term Loans and Advances	10	7,11,89,203	1,51,18,571
	Other current assets			
			14,09,62,201	11,52,33,016
	Total		**14,17,24,366**	**11,75,85,201**
	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 : 29/09/2022
UDIN: 22035449AWMGJJ6615

For SILVER OAK VILLAS LLP

(Soham Modi)
DIN:00522546

(Tejal Modi)
DIN:06983437

Place: Secunderabad
Date : 29/09/2022

SILVER OAK VILLAS LLP
Statement of Profit and Loss for the year ended 31-03-2022

(Amount in Rs.)

	Particulars	Note	31 March 2022	31 March 2021
I	Revenue from operations	15	11,62,00,069	8,47,25,834
II	Other income	16	8,01,941	7,79,444
III	**Total Income (I+II)**		11,70,02,010	8,55,05,278
IV	**Expenses:**			
	Cost of goods sold	17	10,67,81,713	7,62,50,828
	Employee benefits expense	18	22,18,558	25,53,023
	Finance costs	19	16,360	25,361
	Depreciation and amortization expense	20	1,00,020	1,21,155
	Other expenses	21	21,94,693	42,52,659
	Total expenses		**11,13,11,344**	**8,32,03,027**
V	**Profit/(loss) before exceptional and extraordinary items,**		56,90,666	23,02,251
VI	Exceptional items		-	-
VII	**Profit/(loss) before extraordinary items, partners'**		56,90,666	23,02,251
VIII	Extraordinary Items		-	-
IX	**Profit before Partners' Remuneration and tax (VII-VIII)**		56,90,666	23,02,251
X	**Partners' Remuneration**		-	-
XI	Profit before Tax (IX-X)		56,90,666	23,02,251
XII	Tax expense:			
	Current tax		17,79,901	-
	Excess/ Short provision of tax relating to earlier years		7,35,570	-
	Deferred tax charge/ (benefit)		-	-
			25,15,471	-
XIII	**Profit/(Loss) for the period from continuing operations (XI-XII)**		31,75,195	23,02,251
XIV	Profit/(loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	**Profit/(loss) from discontinuing operations (after tax) (XIV-XV)**		-	-
XVII	**Profit/(Loss) for the year (XIII+XVI)**		31,75,195	23,02,251
	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 : 29/09/2022
UDIN: 22035449AWMGJJ6615

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

For SILVER OAK VILLAS LLP

(Soham Modi)
DIN:00522546

(Tejal Modi)
DIN:06983437

Place: Secunderabad
Date 29/09/2022

M/s. SILVER OAK VILAS LLP
Asst. Year 2022-23

Note 1: Background of the Entity:
The entity is a LLP concern. It is engaged in the business that of Real Estate Development 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.

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

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 01.04.2021 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.

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 the 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.

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

SM

TM

Other Disclosures:

a. The firm does not have any contingent liabilities as on 31st March 2022.
b. The firm does not have any Capital Commitments as on 31st March 2022.
c. The firm 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.

Prior year comparatives:

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

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: 29/09/2022
UDIN: 22035449AWMGJJ6615

For SILVER OAK VILAS LLP

SM

JM

(Partner)

SILVER OAK VILLAS 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	Contributed during the year	As at 31st March 2022
1	Modi Housing Pvt. Ltd.	10,000	10%	10,000		10,000
2	Modi Properties Pvt. Ltd.	10,000	10%	10,000		10,000
3	Soham Modi	80,000	80%	80,000		80,000
				1,00,000	-	**1,00,000**
Previous Year (PY)				**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 Housing Pvt. Ltd.		98,51,400	4,34,70,000			2,82,43,029	3,17,520	2,53,95,891
2	Modi Properties Pvt. Ltd.		5,35,19,656	3,25,05,538			4,69,26,465	3,17,520	3,94,16,249
3	Soham Modi		-2,28,72,954				92,54,925	25,40,156	-2,95,87,722
4									-
			4,04,98,102	**7,59,75,538**	-	-	**8,44,24,418**	**31,75,195**	**3,52,24,417**
Previous Year (PY)			**5,05,82,509**	**12,18,23,829**	-	-	**13,42,10,487**	**23,02,251**	**4,04,98,102**

AJAY MEHTA
Chartered
Accountant
M.No.035449
SECUNDERABAD

SM

TM

SILVER OAK VILLAS LLP

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

(Amount in Rs.)

4	Borrowings	Long Term		Short Term	
		31 March 2022	31 March 2021	31 March 2022	31 March 2021
	Secured				
	Term loans				
	from banks	1,28,817	2,37,473	-	-
	from other parties	-	-	-	-
	Loans repayable on demand				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	Loans and advances from related parties	-	-	-	-
	Long term/current maturitites of finance lease obligation	-	-		
	Other loans advances (specify nature)	-	-	-	-
	Total (A)	1,28,817	2,37,473	-	-
	Unsecured				
	Term loans				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	Loans repayable on demand				
	from banks	-	-	-	-
	from other parties	-	-	-	-
	Deferred payment liabilities	-	-	-	-
	Loans and advances from related parties	8,35,07,754	-	-	-
	Long term/current maturitites of finance lease obligatic	-	-	-	-
	Other loans advances (specify nature)	-	-	-	-
	Total (B)	8,35,07,754	-	-	-
	Total (A) + (B)	8,36,36,571	2,37,473	-	-

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

SILVER OAK VILLAS LLP

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

(Amount in Rs.)

5 Other long term liabilities

	31 March 2022	31 March 2021
Installment Receivable	-	2,85,65,100
Customer Accounts	1,24,17,750	3,10,21,097
Total Other long term liabilities	**1,24,17,750**	**5,95,86,197**

6 Provisions

Other provisions	**Long term**	**Short term**	
Provision for Income tax	-	-	-
Other Provisions			
Other	-	-	-
Total Provisions	-	-	-

7 Trade payables

	31 March 2022	31 March 2021
Total outstanding dues of micro, small and medium enterprises	-	-
Total outstanding dues of creditors other than micro, small and medium enterprises	84,87,600	1,68,04,718
Total Trade payables	**84,87,600**	**1,68,04,718**

8 Other current liabilities

	31 March 2022	31 March 2021
Current maturities of finance lease obligations	-	-
Provident Fund Payable	12,680	24,540
Goods and Service tax payable	-	-
TDS payable	4,968	1,94,533
Other payables	60,480	1,39,638
Total Other current liabilities	**78,128**	**3,58,711**

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

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SILVER OAK VILLAS LLP

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

9 **Note 9-Property, Plant and Equipment**

Name of Assets	Gross Block				Depreciation			
	As on 01-Apr-21	Addition	Deduction	As on 31-Mar-22	As on 01-Apr-21	for the year	Deduction	As on 31-Mar-22
Honda City	10,08,618			10,08,618	3,89,201	92,913		4,82,114
Printer	50,727			50,727	32,959	7,107		40,066
Total	**10,59,345**	-	-	**10,59,345**	**4,22,160**	**1,00,020**	-	**5,22,180**

Previous Year

Name of Assets	Gross Block				Depreciation			
	As on 01-Apr-20	Addition	Deduction	As on 31-Mar-21	As on 01-Apr-20	for the year	Deduction	As on 31-Mar-21
Honda City	10,08,618			10,08,618	2,79,892	1,09,309		3,89,201
Printer	50,727			50,727	21,113	11,846		32,959
Total	**10,59,345**	-	-	**10,59,345**	**3,01,005**	**1,21,155**	-	**4,22,160**

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SILVER OAK VILLAS LLP

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

(Amount in Rs.)

	Long Term		Short Term	
10 Loans and advances (Unsecured)	**31 March 2022**	**31 March 2021**	**31 March 2022**	**31 March 2021**
Capital advances	-	-	-	-
	-	-	-	-
Loans advances to partners or relative of partners	-	-	-	-
	-	-	-	-
Other loans and advances				-
Prepaid expenses	-	-	7,11,89,203	1,51,18,571
Advance tax and tax deducted at source	-	-	-	-
Balance with government authorities	-	-	-	-
	-	-	**7,11,89,203**	**1,51,18,571**
Total	-	-	**7,11,89,203**	**1,51,18,571**

11 Other non-current assets	**31 March 2022**	**31 March 2021**
Security Deposits	2,25,000	17,15,000
Prepaid expenses	-	-
Others (Specify nature)	-	-
Total	2,25,000	17,15,000

12 Inventories	**31 March 2022**	**31 March 2021**
Raw materials	-	-
Work-in-progress	5,01,37,383	4,77,33,455
Finished goods	-	-
Others (Specify nature)	-	-
Total	**5,01,37,383**	**4,77,33,455**

13 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	-	-
Unsecured Considered good	1,93,32,536	4,98,05,723
Doubtful	-	-
Less: Provision for doubtful receivables	-	-
	1,93,32,536	4,98,05,723
Outstanding for a period exceeding 6 months from the date they are due for receipt		
Secured Considered good	-	-
Unsecured Considered good	-	-
Doubtful	-	-
Less: Provision for doubtful receivables	-	-
Unbilled receivables	-	-
	-	-
Total	**1,93,32,536**	**4,98,05,723**

14 Cash and Bank Balances	**31 March 2022**	**31 March 2021**
Cash and cash equivalents		
On current accounts	1,02,145	21,14,115
Cash on hand	2,00,934	4,61,152
Total	**3,03,079**	**25,75,267**

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SILVER OAK VILLAS 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**		
	Revenue Recognised	11,61,21,380	8,47,25,834
	Extra specification	78,689	-
	Revenue from operations	**11,62,00,069**	**8,47,25,834**

		31 March 2022	31 March 2021
16	**Other income**		
	Interest income	81,273	43,852
	Interest from customers	7,06,037	7,35,591
	Income Tax Refund	14,470	-
	Rounded off	161	-
	Total other income	**8,01,940.80**	**7,79,443.75**

		31 March 2022	31 March 2021
17	**Cost of goods sold**		
	Cost of Building material consumed		
	Inventory at the beginning of the year	-	3,55,20,233
	Add : Purchases during the year	15,69,19,096	8,84,64,311
	Less: Inventory at the end of the year	5,01,37,383	4,77,33,715
	Cost of raw material consumed	**10,67,81,713**	**7,62,50,828**

		31 March 2022	31 March 2021
18	**Employee benefits expense**		
	Salaries, wages, bonus and other allowances	20,58,631	23,89,392
	Contribution to provident and other funds	1,56,553	1,63,631
	Staff welfare expenses	3,374	-
	Total Employee benefits expense	**22,18,558**	**25,53,023**

		31 March 2022	31 March 2021
19	**Finance cost**		
	Interest expense		
	On bank loan	16,360	25,361
	On assets on finance lease	-	-
	Other borrowing costs	-	-
	Total Finance cost	**16,360**	**25,361**

		31 March 2022	31 March 2021
20	**Depreciation and amortization expense**		
(a)	on tangible assets (Refer note 9)	1,00,020	1,21,155
(b)	on intangible assets (Refer note 9)		-
	Total Depreciation and amortization expense	**1,00,020**	**1,21,155**

		31 March 2022	31 March 2021
21	**Other Expenses**		
	Rent	2,07,000	2,07,000
	Repairs and maintenance	1,99,192	3,56,473
	Professional Services	8,72,370	16,92,581
	Insurance	11,798	3,45,273
	Statutory Interest & Penalities	28,611	33,281
	Promotional expenses	2,49,558	6,87,299
	Automobile & hire charges	2,400	5,79,650
	Auditor's remuneration	-	58,114
	Donation	4,00,000	-
	Bad debts Written off	1,25,816	-
	Printing and stationery	-	-
	Communication expenses	26,331	28,686
	Legal and professional charges	20,221	31,630
	Miscellaneous expenses	51,395	2,32,672
	Total	21,94,693	42,52,659

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

ASSESSMENT YEAR		2022-2023	BALANCES AS ON:
NAME OF THE ENTITY:		M/s. SILVER OAK VILLAS LLP III	
Estimated of IT - Percentage completion method			
PROJECT ESTIMATION			
Proposed Cost sft		2,32,560	sft
Revenue			
Sale rate		1,781	Rs
Sales revenue		41,41,10,774	Rs
Exp			
Costruction rate inclulingAmunities & Development		1,600	Rs
Costruction cost		37,20,96,000	Rs
Total cost		37,20,96,000	Rs
Gross Profit		4,20,14,774	Rs
Gross profit %		10.15%	

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Modi Housing Pvt. Ltd. - SOV III

Computation of revenue from sales of flats

Date of financial statements	A	31-03-2022	
		SOV III	
Total expected revenues from the project	B	41,41,10,774.03	
Total expected project costs	C	37,20,96,000.00	
Total expected gross margin	D (B-C)	4,20,14,774.03	
Total expected gross margin as % of A	E (D/B)	10%	
Total costs incurred as on the date of A above	F	15,44,77,341.90	
% of costs incurred A above	G (F/C)	42%	
Revenue recognitioin if the progress made is in excess of	H	-	Doubt
Total revenue upto A above	I	11,61,21,380.46	
Less: Revenue recognized durig the previous periods	J	-	
Revenue for the current reporting period	K (I-J)	11,61,21,380.46	
Cost for the current reporting period			
less:cost declared in F.Y	L	10,43,39,959.00	
During the year cost recognised	M	-	
Profit	n	10,43,39,959.00	
	O	1,17,81,421.46	

Names of the purchase	Block	Flat No.	Area in Sft	sale price in Rs. Per square yard	Other fixed charges, if any	Total expected proceeds	Advances received	Revenue to be recognised Paramount Estates	Costs to be recognized Paramount Estates	Test should be OKAY for Paramount Estates
Consolidatad details=====>	None	None	1,57,080	None	-	27,97,06,400	-	11,61,21,380	10,43,39,959	TRUE
1	2	3	4	5	6	(7=4 X 5)+6)	8	9	10	11
Bellamkonda Pavani	SOV III	102	2040	1,627.45		33,20,000		13,78,313	12,38,472	TRUE
K.N.S.S.S.Srinivas & K. Rekha	SOV III	104	2040	1,627.45		33,20,000		13,78,313	12,38,472	TRUE
G Subramanian G Sangeeta	SOV III	106	2040	1,647.06		33,60,000		13,94,919	12,53,394	TRUE
Pradeep Mashetti	SOV III	108	2040	1,784.31		36,40,000		15,11,163	13,57,843	TRUE
Azghar Hussain Mohammed and Shaik Reshma Parveen	SOV III	110	2040	1,607.84		32,80,000		13,61,707	12,23,551	TRUE
Neti Gopala Krishna Murthy	SOV III	112	2040	1,627.45		33,20,000		13,78,313	12,38,472	TRUE
Bathula Pramada Rani	SOV III	114	2040	1,666.67		34,00,000		14,11,525	12,68,315	FALSE
Iruvanti Ram Aakarsh and Truvanti Kameswari	SOV III	116	2040	1,627.45		33,20,000		13,78,313	12,38,472	TRUE

Theruthomala Shashidar	SOV III	118	2040	1,627.45	33,20,000	13,78,313	12,38,472	TRUE
Vemula Venkateshwar Rao	SOV III	120	2040	1,627.45	33,20,000	13,78,313	12,38,472	TRUE
Sankalp Gabbita	SOV III	122	2040	1,607.84	32,80,000	13,61,707	12,23,551	TRUE
Mrs BhimanaVajhula Hymavathi & B R Venkatapathi	SOV III	124	2040	1,666.67	34,00,000	14,11,525	12,68,315	FALSE
Mannava RamaKrishna	SOV III	126	2040	1,607.84	32,80,000	13,61,707	12,23,551	TRUE
Anuradha .Kothapalli	SOV III	128	2040	1,923.53	39,24,000	16,29,066	14,63,785	TRUE
Hanumanth Shangrala	SOV III	129	2040	1,984.31	40,48,000	16,80,546	15,10,041	TRUE
Bishwjeet Kumar Baby Singh	SOV III	131	2040	1,627.45	33,20,000	13,78,313	12,38,472	TRUE
Sadanand Bhojak	SOV III	133	2040	1,627.45	33,20,000	13,78,313	12,38,472	TRUE
Nasani Narender	SOV III	135	2040	1,784.31	36,40,000	15,11,163	13,57,843	TRUE
Uday kiran Aelagandula	SOV III	137	2040	1,764.71	36,00,000	14,94,556	13,42,922	FALSE
Vishal Bharath & Mounika	SOV III	139	2040	1,784.31	36,40,000	15,11,163	13,57,843	TRUE
kUSUMA Mahender Kusuma	SOV III	141	2040	1,794.12	36,60,000	15,19,466	13,65,304	TRUE
Shalina Nair	SOV III	142	2040	1,784.31	36,40,000	15,11,163	13,57,843	TRUE
Madhunakar Gottipamula	SOV III	143	2040	1,764.71	36,00,000	14,94,556	13,42,922	FALSE
Supriya .Mrs	SOV III	144	2040	1,778.43	36,28,000	15,06,181	13,53,367	TRUE
Avinash Navaratna	SOV III	145	2040	1,784.31	36,40,000	15,11,163	13,57,843	TRUE
NSVS Sai Srinivas & N. Anuradha	SOV III	146	2040	2,426.47	49,50,000	20,55,015	18,46,518	TRUE
Rajendhar Kodepaka	SOV III	148	2040	1,750.98	35,72,000	14,82,932	13,32,477	TRUE
siri kelothu	SOV III	149	2040	1,686.27	34,40,000	14,28,132	12,83,236	TRUE
Ramesh Babu	SOV III	150	2040	1,686.27	34,40,000	14,28,132	12,83,236	TRUE
Hari Kelothu	SOV III	151	2040	1,686.27	34,40,000	14,28,132	12,83,236	TRUE
Pradeep .Mr	SOV III	152	2040	1,839.41	37,52,400	15,57,826	13,99,772	TRUE
Mamta Tiwari	SOV III	153	2040	1,784.31	36,40,000	15,11,163	13,57,843	TRUE
Ravi N	SOV III	154	2040	1,784.31	36,40,000	15,11,163	13,57,843	TRUE
Swetha Jakka/ Vijay	SOV III	155	2040	1,735.29	35,40,000	14,69,647	13,20,540	TRUE
Arun Akella	SOV III	156	2040	1,441.18	29,40,000	12,20,554	10,96,720	TRUE
Joharapuram Rafiq	SOV III	157	2040	1,735.29	35,40,000	14,69,647	13,20,540	TRUE
B. Chandrakala / Lenin Kumar	SOV III	158	2040	1,921.57	39,20,000	16,27,406	14,62,293	TRUE
laxman Noonsavath	SOV III	159	2040	1,686.27	34,40,000	14,28,132	12,83,236	TRUE
Srinivasa Rao	SOV III	160	2040	1,514.71	30,90,000	12,82,828	11,52,675	TRUE
Tapan KV	SOV III	161	2040	2,137.25	43,60,000	18,10,074	16,26,428	TRUE
Kodukula Srinivasa Rao / Sudharshan	SOV III	162	2040	1,539.22	31,40,000	13,03,585	11,71,326	TRUE
Phani Shankar	SOV III	163	2040	1,901.96	38,80,000	16,10,800	14,47,371	TRUE
Naga Sai Aditya	SOV III	164	2040	1,627.45	33,20,000	13,78,313	12,38,472	TRUE
Karna s Mehta	SOV III	165	2040	980.39	20,00,000	8,30,309	7,46,068	FALSE
Sreedhar Subbarao Amere	SOV III	166	2040	2,132.35	43,50,000	18,05,922	16,22,697	TRUE
K. Savitri Chatarji	SOV III	168	2040	2,137.25	43,60,000	18,10,074	16,26,428	TRUE
K. Shailesh & K. Srikanth	SOV III	169	2040	2,225.49	45,40,000	18,84,802	16,93,574	TRUE
Veena Bhat	SOV III	170	2040	2,039.22	41,60,000	17,27,043	15,51,821	TRUE
K. Sohit & K. Hymavathi	SOV III	171	2040	2,235.29	45,60,000	18,93,105	17,01,034	TRUE
Sunder Rao	SOV III	174	2040	1,960.78	40,00,000	16,60,618	14,92,135	FALSE
Koneti Nanaji	SOV III	175	2040	2,132.35	43,50,000	18,05,922	16,22,697	TRUE
G Sarada	SOV III	176	2040	1,960.78	40,00,000	16,60,618	14,92,135	FALSE
Shashank .K Sabitha	SOV III	177	2040	1,666.67	34,00,000	14,11,525	12,68,315	FALSE

saritha thittappillil Krishnan	SOV III	178	2040	2,431.37		49,60,000		20,59,166	18,50,248	TRUE	
Surya Prasad Rao	SOV III	179	2040	1,921.57		39,20,000		16,27,406	14,62,293	TRUE	
Rajiv Das	SOV III	180	2040	1,921.57		39,20,000		16,27,406	14,62,293	TRUE	
Phanindranath .R	SOV III	181	2040	1,882.35		38,40,000		15,94,193	14,32,450	TRUE	
Sesha giri	SOV III	182	2040	1,950.98		39,80,000		16,52,315	14,84,675	TRUE	
Prasad Dasari	SOV III	183	2040	1,960.78		40,00,000		16,60,618	14,92,135	FALSE	
Prasanna Venkatesh Sridhar	SOV III	184	2040	1,960.78		40,00,000		16,60,618	14,92,135	FALSE	
Udigiri Charan Kumar	SOV III	185	2040	1,960.78		40,00,000		16,60,618	14,92,135	FALSE	
Cuddapah sree & cuddapah Rangamma				1,650.98				13,98,240	12,56,378	TRUE	
Rangaswamy	SOV III	101	2040			33,68,000					
Chunduri Thejovathi	SOV III	103	2040	1,627.45		33,20,000		13,78,313	12,38,472	TRUE	
Guduru Naresh	SOV III	105	2040	1,392.16		28,40,000		11,79,039	10,59,416	TRUE	
Tirupati Pavan Kumar & Tirupathi Pragathi	SOV III	109	2040	1,666.67		34,00,000		14,11,525	12,68,315	FALSE	
Pasupuleti Narayana	SOV III	111	2040	1,725.49		35,20,000		14,61,344	13,13,079	TRUE	
Savaram Ram Mohana Rao	SOV III	115	2040	1,786.27		36,44,000		15,12,823	13,59,335	TRUE	
Shaik Farooq Abdullah	SOV III	117	2040	1,627.45		33,20,000		13,78,313	12,38,472	TRUE	
Ramchandra Murthy VVNS	SOV III	119	2040	1,946.08		39,70,000		16,48,164	14,80,944	TRUE	
Srinivas Dutt	SOV III	121	2040	1,784.31		36,40,000		15,11,163	13,57,843	TRUE	
Sandya Rani Lingampally	SOV III	123	2040	1,735.29		35,40,000		14,69,647	13,20,540	TRUE	
Chandra kala	SOV III	125	2040	1,735.29		35,40,000		14,69,647	13,20,540	TRUE	
Ms. Anubha Mathew	SOV III	127	2040	1,607.84		32,80,000		13,61,707	12,23,551	TRUE	
Pankaj Kumar Goel Nidhi Goel	SOV III	130	2040	1,627.45		33,20,000		13,78,313	12,38,472	TRUE	
				1,627.45				13,78,313	12,38,472	TRUE	
Prashant Narayanrao Bawankar/ Vaishali Prashant	SOV III	132	2040			33,20,000					
Tangirala Jaya Durga Bhavani	SOV III	134	2040	1,705.88		34,80,000		14,44,738	12,98,158	TRUE	
Venkatesh Vaddepally	SOV III	138	2040	1,764.71		36,00,000		14,94,556	13,42,922	FALSE	
			157080		-	279706400	0	116121380.5	104339959		0
						1,780.66					