

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year  
**2019-20**

|                                                     |                                         |                                     |             |                                 |          |         |
|-----------------------------------------------------|-----------------------------------------|-------------------------------------|-------------|---------------------------------|----------|---------|
| PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER | Name                                    |                                     |             | PAN                             |          |         |
|                                                     | MODI PROPERTIES PRIVATE LIMITED         |                                     |             | AABCM4761E                      |          |         |
|                                                     | Flat/Door/Block No                      | Name Of Premises/Building/Village   |             | Form Number.                    | ITR-6    |         |
|                                                     | 5-4-187/ 3AND4, 3RD FLOOR               | SOHAM MANSION                       |             |                                 |          |         |
|                                                     | Road/Street/Post Office                 | Area/Locality                       |             |                                 |          |         |
|                                                     | MG ROAD                                 | RANIGUNJ                            |             | Status Pvt Company              |          |         |
|                                                     | Town/City/District                      | State                               | Pin/ZipCode | Filed u/s                       |          |         |
|                                                     | SECUNDERABAD                            | TELANGANA                           | 500003      | 139(1)-On or before due date    |          |         |
|                                                     | Assessing Officer Details (Ward/Circle) |                                     |             | WARD 16(4),HYDERABAD            |          |         |
|                                                     | e-filing Acknowledgement Number         |                                     |             | 246407021311019                 |          |         |
| COMPUTATION OF INCOME AND TAX THEREON               | 1                                       | Gross total income                  |             |                                 | 1        | 146954  |
|                                                     | 2                                       | Total Deductions under Chapter-VI-A |             |                                 | 2        | 0       |
|                                                     | 3                                       | Total Income                        |             |                                 | 3        | 146950  |
|                                                     | 3a                                      | Deemed Total Income under AMT/MAT   |             |                                 | 3a       | 0       |
|                                                     | 3b                                      | Current Year loss, if any           |             |                                 | 3b       | 0       |
|                                                     | 4                                       | Net tax payable                     |             |                                 | 4        | 0       |
|                                                     | 5                                       | Interest and Fee Payable            |             |                                 | 5        | 0       |
|                                                     | 6                                       | Total tax, interest and Fee payable |             |                                 | 6        | 0       |
|                                                     | 7                                       | Taxes Paid                          | a           | Advance Tax                     | 7a       | 0       |
|                                                     |                                         |                                     | b           | TDS                             | 7b       | 1404759 |
|                                                     |                                         |                                     | c           | TCS                             | 7c       | 73903   |
|                                                     |                                         |                                     | d           | Self Assessment Tax             | 7d       | 0       |
|                                                     |                                         |                                     | e           | Total Taxes Paid (7a+7b+7c +7d) | 7e       | 1478662 |
|                                                     | 8                                       | Tax Payable (6-7e)                  |             |                                 | 8        | 0       |
| 9                                                   | Refund (7e-6)                           |                                     |             | 9                               | 1478660  |         |
| 10                                                  | Exempt Income                           | Agriculture                         | 0           | 10                              | 19204984 |         |
|                                                     |                                         | Others                              | 19204984    |                                 |          |         |

Income Tax Return submitted electronically on 31-10-2019 21:37:36 from IP address 124.123.77.93 and verified bySOHAM MODI having PAN ABMPM6725H on 31-10-2019 21:37:36 from IP address 124.123.77.93 using Digital Signature Certificate (DSC)

DSC details: 690145CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



|                  |                                                                                                  |                 |               |
|------------------|--------------------------------------------------------------------------------------------------|-----------------|---------------|
| Name Of Assessee | : Modi Properties Private Limited                                                                |                 |               |
| PAN              | : AABCM4761E                                                                                     |                 |               |
| Office Address   | : 5-4-187/ 3and4, 3rd Floor, Soham Mansion, Mg Road, Ranigunj,<br>Secunderabad, Telangana-500003 |                 |               |
| Status           | : PUB NOT INT                                                                                    | Assessment Year | : 2019 - 2020 |
| Ward No          | : DCIT/ACIT, CIR-16(2),HYD                                                                       | Financial Year  | : 2018 - 2019 |
| D.O.I.           | : 28/06/1994                                                                                     |                 |               |
| Phone No.        | : 0-0                                                                                            | Mobile No.      | : 8978144447  |
| Email Address    | : gk rao@modiproperties.com                                                                      |                 |               |
| Name Of Bank     | : Yes Bank                                                                                       |                 |               |
| Micr Code        | : 500532002                                                                                      |                 |               |
| Ifs Code         | : Yesb0000097                                                                                    |                 |               |
| Address          | : Begumpet, Secunderabad                                                                         |                 |               |
| Account No.      | : 009763700001633                                                                                |                 |               |
| Return           | : Original (Filing Date : 31/10/2019 & No. : 246407021311019)                                    |                 |               |

### COMPUTATION OF TOTAL INCOME

#### Profits And Gains From Business And Profession

0

##### Modi Properties Private Limited

Profit Before Tax As Per Profit And Loss Account 7664437

Add :

|                                                      |          |                 |
|------------------------------------------------------|----------|-----------------|
| Depreciation Disallowed                              | 3961955  |                 |
| Expenses Related To Exempt Income Disallowed U/s 14a | 10400750 |                 |
| Disallowed U/s 36                                    | 101978   |                 |
| Disallowed U/s 37                                    | 39668    | 14504351        |
|                                                      |          | <u>22168788</u> |

Less :

|                           |          |                 |
|---------------------------|----------|-----------------|
| Interest On Fd            | 1184820  |                 |
| Profit On Sale Of Car     | 252609   |                 |
| Share Of Income From Firm | 19204984 |                 |
| Allowed Depreciation      | 2564241  | -23206654       |
|                           |          | <u>-1037866</u> |

Out Of Loss Of Rs. 1037866, Unabsorbed Depreciation Is Rs. 1037866

##### Income From Other Sources

1184820

|                           |                |
|---------------------------|----------------|
| Interest On Bank Deposits | 1184820        |
| Total                     | <u>1184820</u> |

##### Inter-head Adjustment Of Losses U/s 71

Unabsorbed Depreciation Set Off From :

|                                   |               |
|-----------------------------------|---------------|
| Income From Other Sources         | -1037866      |
| Gross Total Income                | <u>146954</u> |
| Total Income                      | <u>146954</u> |
| Total Income Rounded Off U/s 288A | 146950        |

### COMPUTATION OF TAX ON TOTAL INCOME

|                                     |              |
|-------------------------------------|--------------|
| Tax On Rs. 146950 @ 25%             | 36738        |
|                                     | <u>36738</u> |
| Add: Health And Education Cess @ 4% | 1470         |
| Tax As Per Normal Provisions        | <u>38208</u> |

##### Calculation Of Book Profit U/s 115JB

|                                                    |         |
|----------------------------------------------------|---------|
| Net Profit As Shown In The Profit And Loss Account | 7269823 |
| Add:                                               |         |
| Provision For Income Tax                           | 75654   |
| Depreciation                                       | 3961955 |

|                                         |                  |              |
|-----------------------------------------|------------------|--------------|
| Deferred Tax                            | 318960           |              |
| Share Of Income Tax In Partnership Firm | 3816750          |              |
| Share Of Loss From Partnership Firm     | 6583999          |              |
|                                         | <u>22027141</u>  |              |
| Deduct:                                 |                  |              |
| Depreciation                            | -3961955         |              |
| Share Of Profit From Partnership Firm   | <u>-19204984</u> |              |
|                                         | <u>-1139798</u>  |              |
| Less: Credit U/s 115JAA Utilised        |                  | <u>38208</u> |

**Less Tax Deducted At Source**

|                                             |              |                  |
|---------------------------------------------|--------------|------------------|
|                                             | 450          |                  |
| Contractors And Sub-contractors             | 73903        |                  |
| Fees For Professional Or Technical Services | 26071        |                  |
| Other Interest                              | 1220173      |                  |
| Rent On Immovable Property                  | 134545       |                  |
|                                             | <u>23520</u> | 1478662          |
|                                             |              | <u>-1478662</u>  |
| Refundable                                  |              | (1478662)        |
| Tax Rounded Off U/s 288B                    |              | <u>(1478660)</u> |

SOHAM MODI  
(DIRECTOR)

**Details Of Bank Accounts**

| Name & Address Of The Bank Branch                     | Ifs Code    | Account No.     | Type Of Account |
|-------------------------------------------------------|-------------|-----------------|-----------------|
| State Bank Of India<br>Treasury Branch Hyderabad      | SBIN0020916 | 62448036298     | Current         |
| Axis Bank<br>Secunderabad                             | UTIB0000068 | 913020016384278 | Current         |
| Yes Bank<br>Marredpally, Secunderabad                 | YESB0001070 | 107063700000167 | Current         |
| Kotak Mahindra Bank Limited<br>Somajiguda - Hyderabad | KKBK0000552 | 1814131065      | Current         |
| Kotak Mahindra Bank Limited<br>Somajiguda - Hyderabad | KKBK0000552 | 1814597458      | Current         |

**Information regarding Turnover/Gross Receipt Reported for GST**

|                                                              |                 |
|--------------------------------------------------------------|-----------------|
| GSTR No.                                                     |                 |
| Amount of turnover/Gross receipt as per the GST return filed | 36AABCM4761E1ZM |
|                                                              | 16919708        |

## FIXED ASSETS

| Particulars            | Rate | WDV as<br>on<br>01/04/2018 | Addition              |                       | Deduction   | Total          | Dep for the Year |            |        |              | WDV as<br>on<br>31/03/2019 |
|------------------------|------|----------------------------|-----------------------|-----------------------|-------------|----------------|------------------|------------|--------|--------------|----------------------------|
|                        |      |                            | More than<br>180 Days | Less than<br>180 Days |             |                | Normal           | Additional |        | Total        |                            |
|                        |      |                            |                       |                       |             |                |                  | Rate       | Amount |              |                            |
|                        |      |                            |                       |                       |             |                |                  |            |        |              |                            |
|                        |      | Rs.                        | Rs.                   | Rs.                   | Rs.         | Rs.            | Rs.              |            | Rs.    | Rs.          |                            |
| AIR COOLER             | 15%  | 31,798.00                  | 0.00                  | 0.00                  | 0.00        | 31,798.00      | 4,770.00         | -          | 0.00   | 4,770.00     | 27,028.00                  |
| BI-CYCLE               | 15%  | 259.00                     | 0.00                  | 0.00                  | 0.00        | 259.00         | 39.00            | -          | 0.00   | 39.00        | 220.00                     |
| CAMERA                 | 15%  | 13,233.00                  | 0.00                  | 0.00                  | 0.00        | 13,233.00      | 1,985.00         | -          | 0.00   | 1,985.00     | 11,248.00                  |
| CELL PHONES            | 15%  | 6,259.00                   | 0.00                  | 0.00                  | 0.00        | 6,259.00       | 939.00           | -          | 0.00   | 939.00       | 5,320.00                   |
| CONSTRUCTION MACHINERY | 15%  | 3,269.00                   | 0.00                  | 0.00                  | 0.00        | 3,269.00       | 490.00           | -          | 0.00   | 490.00       | 2,779.00                   |
| FOUR WHEELERS          | 15%  | 76,90,590.00               | 0.00                  | 0.00                  | 7,89,625.00 | 69,00,965.00   | 10,35,145.00     | -          | 0.00   | 10,35,145.00 | 58,65,820.00               |
| GENERATOR              | 15%  | 3,527.00                   | 0.00                  | 0.00                  | 0.00        | 3,527.00       | 529.00           | -          | 0.00   | 529.00       | 2,998.00                   |
| OFFICE EQUIPMENT       | 15%  | 1,60,825.00                | 0.00                  | 0.00                  | 0.00        | 1,60,825.00    | 24,124.00        | -          | 0.00   | 24,124.00    | 1,36,701.00                |
| TWO WHEELERS           | 15%  | 48,911.00                  | 0.00                  | 0.00                  | 0.00        | 48,911.00      | 7,337.00         | -          | 0.00   | 7,337.00     | 41,574.00                  |
| FURNITURE AND FIXTURES | 10%  | 86,555.00                  | 0.00                  | 0.00                  | 0.00        | 86,555.00      | 8,656.00         | -          | 0.00   | 8,656.00     | 77,899.00                  |
| COMPUTERS              | 40%  | 7,029.00                   | 6,020.00              | 9,999.00              | 0.00        | 23,048.00      | 7,220.00         | -          | 0.00   | 7,220.00     | 15,828.00                  |
| MOTOR CAR              | 15%  | 7,20,332.00                | 90,99,717.00          | 0.00                  | 0.00        | 98,20,049.00   | 14,73,007.00     | -          | 0.00   | 14,73,007.00 | 83,47,042.00               |
| Total                  |      | 87,72,587.00               | 91,05,737.00          | 9,999.00              | 7,89,625.00 | 1,70,98,698.00 | 25,64,241.00     |            | 0.00   | 25,64,241.00 | 1,45,34,457.00             |

### Tax Credit for MAT Paid under section 115JB against Tax Liability

| A.Y.    | Normal Tax Liability | Tax Liability u/s 115JB | Tax Payable by the Assessee | Additional Tax Liability | Extra FTC Utilised for MAT Provision | Credit u/s 115JAA Utilised | Credit Lapsed | Credit Available for Carry Forward |
|---------|----------------------|-------------------------|-----------------------------|--------------------------|--------------------------------------|----------------------------|---------------|------------------------------------|
| 2009-10 | -                    | 85567                   | 85567                       | 85567                    | -                                    | -                          | -             | 85567                              |
| 2014-15 | -                    | 247043                  | 247043                      | 247043                   | -                                    | -                          | -             | 332610                             |
| 2016-17 | -                    | 500652                  | 500652                      | 500652                   | -                                    | -                          | -             | 833262                             |
| 2018-19 | 1220087              | 2264914                 | 2264914                     | 1044827                  | -                                    | -                          | -             | 1878089                            |
| 2019-20 | 38208                | -                       | 38208                       | -                        | -                                    | 38208                      | -             | 1839881                            |

As per Form 26AS [File Creation Date: 30-10-2019] last imported on 30-10-2019 11:20 PM

### Details of Tax Deducted at Source on Income other than Salary

| Sl No                        | Tax Deduction Account Number (TAN) of the Deductor | Unique TDS Certificate No. | Name and address of the Deductor | Amount paid /credited | Date of Payment /Credit | Total tax deducted | Amount claimed for this year |
|------------------------------|----------------------------------------------------|----------------------------|----------------------------------|-----------------------|-------------------------|--------------------|------------------------------|
| <b>194A : Other Interest</b> |                                                    |                            |                                  |                       |                         |                    |                              |
| 1.                           | HYDJ03195D                                         |                            | JMK GEC REALTORS PRIVATE LIMITED | 133019                | 31/03/2019              | 13302              | 13302                        |
| 1.                           | HYDS36828B                                         |                            | SDNMKJ REALTY PRIVATE LIMITED    | 27616                 | 31/03/2019              | 2762               | 2762                         |
| 1.                           | MUMY02084F                                         |                            | YES BANK LIMITED                 | 4808                  | 31/03/2019              | 481                | 481                          |
| 2.                           | MUMY02084F                                         |                            | YES BANK LIMITED                 | 9641                  | 31/03/2019              | 964                | 964                          |
| 3.                           | MUMY02084F                                         |                            | YES BANK LIMITED                 | 5610                  | 31/03/2019              | 561                | 561                          |
| 4.                           | MUMY02084F                                         |                            | YES BANK LIMITED                 | 130945                | 31/03/2019              | 13095              | 13095                        |
| 5.                           | MUMY02084F                                         |                            | YES BANK LIMITED                 | 50181                 | 31/03/2019              | 5018               | 5018                         |
| 6.                           | MUMY02084F                                         |                            | YES BANK LIMITED                 | 1918                  | 25/03/2019              | 192                | 192                          |
| 7.                           | MUMY02084F                                         |                            | YES BANK LIMITED                 | 23685                 | 11/03/2019              | 2369               | 2369                         |
| 8.                           | MUMY02084F                                         |                            | YES BANK LIMITED                 | 86014                 | 11/03/2019              | 8601               | 8601                         |
| 9.                           | MUMY02084F                                         |                            | YES BANK LIMITED                 | 5890                  | 09/01/2019              | 589                | 589                          |
| 10.                          | MUMY02084F                                         |                            | YES BANK LIMITED                 | 5616                  | 07/01/2019              | 562                | 562                          |
| 11.                          | MUMY02084F                                         |                            | YES BANK LIMITED                 | 117962                | 16/11/2018              | 11796              | 11796                        |
| 12.                          | MUMY02084F                                         |                            | YES BANK LIMITED                 | 27123                 | 16/11/2018              | 2712               | 2712                         |
| 13.                          | MUMY02084F                                         |                            | YES BANK LIMITED                 | 8836                  | 16/11/2018              | 884                | 884                          |
| 14.                          | MUMY02084F                                         |                            | YES BANK LIMITED                 | 18432                 | 14/09/2018              | 1843               | 1843                         |
| 15.                          | MUMY02084F                                         |                            | YES BANK LIMITED                 | 3014                  | 14/09/2018              | 301                | 301                          |

|     |            |                  |                  |            |               |               |  |
|-----|------------|------------------|------------------|------------|---------------|---------------|--|
| 16. | MUMY02084F | YES BANK LIMITED |                  |            |               |               |  |
| 17. | MUMY02084F | YES BANK LIMITED | 3973             | 14/09/2018 | 397           | 397           |  |
| 18. | MUMY02084F | YES BANK LIMITED | 12329            | 14/09/2018 | 1233          | 1233          |  |
| 19. | MUMY02084F | YES BANK LIMITED | 17671            | 14/09/2018 | 1767          | 1767          |  |
| 20. | MUMY02084F | YES BANK LIMITED | 71589            | 14/09/2018 | 7159          | 7159          |  |
| 21. | MUMY02084F | YES BANK LIMITED | 75674            | 14/09/2018 | 7567          | 7567          |  |
| 22. | MUMY02084F | YES BANK LIMITED | 4497             | 14/09/2018 | 450           | 450           |  |
| 23. | MUMY02084F | YES BANK LIMITED | 155342           | 10/09/2018 | 15534         | 15534         |  |
| 24. | MUMY02084F | YES BANK LIMITED | 25804            | 20/08/2018 | 2580          | 2580          |  |
| 25. | MUMY02084F | YES BANK LIMITED | 8352             | 27/07/2018 | 835           | 835           |  |
| 26. | MUMY02084F | YES BANK LIMITED | 2877             | 17/07/2018 | 288           | 288           |  |
| 27. | MUMY02084F | YES BANK LIMITED | 25804            | 11/07/2018 | 2580          | 2580          |  |
| 28. | MUMY02084F | YES BANK LIMITED | 104712           | 09/07/2018 | 10471         | 10471         |  |
| 29. | MUMY02084F | YES BANK LIMITED | 2603             | 02/07/2018 | 260           | 260           |  |
| 30. | MUMY02084F | YES BANK LIMITED | 55956            | 30/06/2018 | 5596          | 5596          |  |
|     |            |                  | 117962           | 30/06/2018 | 11796         | 11796         |  |
|     |            |                  | <b>Sub-Total</b> |            |               |               |  |
|     |            |                  | <b>1184820</b>   |            | <b>118481</b> | <b>118481</b> |  |
|     |            |                  | <b>Total</b>     |            | <b>134545</b> | <b>134545</b> |  |

### 194C : Contractors and sub-contractors

|     |            |                                 |                  |            |              |              |  |
|-----|------------|---------------------------------|------------------|------------|--------------|--------------|--|
| 1.  | HYDB03044G | B AND C ESTATES                 | 4164             | 31/10/2018 | 83           | 83           |  |
| 2.  | HYDB03044G | B AND C ESTATES                 | 29070            | 30/06/2018 | 581          | 581          |  |
| 3.  | HYDB03044G | B AND C ESTATES                 | 26446            | 31/05/2018 | 529          | 529          |  |
|     |            |                                 | <b>Sub-Total</b> |            | <b>1193</b>  | <b>1193</b>  |  |
| 1.  | HYDK03121G | KADAKIA AND MODI HOUSING        | 2234             | 31/10/2018 | 45           | 45           |  |
| 2.  | HYDK03121G | KADAKIA AND MODI HOUSING        | 2033             | 30/09/2018 | 41           | 41           |  |
| 3.  | HYDK03121G | KADAKIA AND MODI HOUSING        | 1706             | 31/08/2018 | 34           | 34           |  |
| 4.  | HYDK03121G | KADAKIA AND MODI HOUSING        | 1706             | 31/08/2018 | 34           | 34           |  |
| 5.  | HYDK03121G | KADAKIA AND MODI HOUSING        | 8069             | 31/07/2018 | 161          | 161          |  |
| 6.  | HYDK03121G | KADAKIA AND MODI HOUSING        | 14542            | 30/06/2018 | 291          | 291          |  |
| 7.  | HYDK03121G | KADAKIA AND MODI HOUSING        | 14089            | 31/05/2018 | 282          | 282          |  |
| 8.  | HYDK03121G | KADAKIA AND MODI HOUSING        | 30215            | 30/04/2018 | 604          | 604          |  |
|     |            |                                 | <b>Sub-Total</b> |            | <b>1492</b>  | <b>1492</b>  |  |
| 1.  | HYDM14029B | MODI FARM HOUSE (HYDERABAD) LLP | 2250             | 31/10/2018 | 45           | 45           |  |
| 2.  | HYDM14029B | MODI FARM HOUSE (HYDERABAD) LLP | 1970             | 30/09/2018 | 39           | 39           |  |
| 3.  | HYDM14029B | MODI FARM HOUSE (HYDERABAD) LLP | 3412             | 31/08/2018 | 68           | 68           |  |
| 4.  | HYDM14029B | MODI FARM HOUSE (HYDERABAD) LLP | 8069             | 31/07/2018 | 161          | 161          |  |
| 5.  | HYDM14029B | MODI FARM HOUSE (HYDERABAD) LLP | 13429            | 30/06/2018 | 269          | 269          |  |
| 6.  | HYDM14029B | MODI FARM HOUSE (HYDERABAD) LLP | 38089            | 31/05/2018 | 762          | 762          |  |
|     |            |                                 | <b>Sub-Total</b> |            | <b>1344</b>  | <b>1344</b>  |  |
| 1.  | HYDM14492C | MODY CONSULTANCY SERVICES       | 38               | 31/10/2018 | 1            | 1            |  |
| 2.  | HYDM14492C | MODY CONSULTANCY SERVICES       | 608              | 30/09/2018 | 12           | 12           |  |
| 3.  | HYDM14492C | MODY CONSULTANCY SERVICES       | 506              | 31/08/2018 | 10           | 10           |  |
| 4.  | HYDM14492C | MODY CONSULTANCY SERVICES       | 506              | 31/08/2018 | 10           | 10           |  |
| 5.  | HYDM14492C | MODY CONSULTANCY SERVICES       | 350              | 31/07/2018 | 7            | 7            |  |
| 6.  | HYDM14492C | MODY CONSULTANCY SERVICES       | 982              | 30/06/2018 | 20           | 20           |  |
| 7.  | HYDM14492C | MODY CONSULTANCY SERVICES       | 702              | 31/05/2018 | 14           | 14           |  |
| 8.  | HYDM14492C | MODY CONSULTANCY SERVICES       | 800              | 30/04/2018 | 16           | 16           |  |
|     |            |                                 | <b>Sub-Total</b> |            | <b>90</b>    | <b>90</b>    |  |
| 1.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP   | 10000            | 28/02/2019 | 1000         | 1000         |  |
| 2.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP   | 40000            | 31/01/2019 | 4000         | 4000         |  |
| 3.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP   | 40000            | 31/01/2019 | 4000         | 4000         |  |
| 4.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP   | 10000            | 31/01/2019 | 1000         | 1000         |  |
|     |            |                                 | <b>Sub-Total</b> |            | <b>10000</b> | <b>10000</b> |  |
| 1.  | HYDN03561F | NILGIRI ESTATES                 | 4164             | 31/10/2018 | 83           | 83           |  |
| 2.  | HYDN03561F | NILGIRI ESTATES                 | 3984             | 30/09/2018 | 80           | 80           |  |
| 3.  | HYDN03561F | NILGIRI ESTATES                 | 3340             | 31/08/2018 | 67           | 67           |  |
| 4.  | HYDN03561F | NILGIRI ESTATES                 | 3340             | 31/08/2018 | 67           | 67           |  |
| 5.  | HYDN03561F | NILGIRI ESTATES                 | 15125            | 31/07/2018 | 303          | 303          |  |
| 6.  | HYDN03561F | NILGIRI ESTATES                 | 25730            | 30/06/2018 | 515          | 515          |  |
| 7.  | HYDN03561F | NILGIRI ESTATES                 | 26446            | 31/05/2018 | 529          | 529          |  |
|     |            |                                 | <b>Sub-Total</b> |            | <b>1644</b>  | <b>1644</b>  |  |
| 1.  | HYDP04722E | PARAMOUNT ESTATES               | 40000            | 31/10/2018 | 800          | 800          |  |
| 2.  | HYDP04722E | PARAMOUNT ESTATES               | 4164             | 31/10/2018 | 83           | 83           |  |
| 3.  | HYDP04722E | PARAMOUNT ESTATES               | 44651            | 30/09/2018 | 893          | 893          |  |
| 4.  | HYDP04722E | PARAMOUNT ESTATES               | 3983             | 30/09/2018 | 80           | 80           |  |
| 5.  | HYDP04722E | PARAMOUNT ESTATES               | 40000            | 31/08/2018 | 800          | 800          |  |
| 6.  | HYDP04722E | PARAMOUNT ESTATES               | 3340             | 31/08/2018 | 67           | 67           |  |
| 7.  | HYDP04722E | PARAMOUNT ESTATES               | 3341             | 31/08/2018 | 67           | 67           |  |
| 8.  | HYDP04722E | PARAMOUNT ESTATES               | 8510             | 31/07/2018 | 170          | 170          |  |
| 9.  | HYDP04722E | PARAMOUNT ESTATES               | 15125            | 31/07/2018 | 303          | 303          |  |
| 10. | HYDP04722E | PARAMOUNT ESTATES               | 29070            | 30/06/2018 | 582          | 582          |  |
| 11. | HYDP04722E | PARAMOUNT ESTATES               | 74446            | 31/05/2018 | 1489         | 1489         |  |
|     |            |                                 | <b>Sub-Total</b> |            | <b>5334</b>  | <b>5334</b>  |  |
| 1.  | HYDS44301F | SILVER OAK VILLAS LLP           | 2234             | 31/10/2018 | 45           | 45           |  |
| 2.  | HYDS44301F | SILVER OAK VILLAS LLP           | 2034             | 30/09/2018 | 41           | 41           |  |

|           |            |                       |        |            |       |       |
|-----------|------------|-----------------------|--------|------------|-------|-------|
| 3         | HYDS44301F | SILVER OAK VILLAS LLP | 1706   | 31/08/2018 | 34    | 34    |
| 4         | HYDS44301F | SILVER OAK VILLAS LLP | 1706   | 31/07/2018 | 34    | 34    |
| 5         | HYDS44301F | SILVER OAK VILLAS LLP | 8069   | 31/07/2018 | 161   | 161   |
| 6         | HYDS44301F | SILVER OAK VILLAS LLP | 16212  | 30/06/2018 | 324   | 324   |
| 7         | HYDS44301F | SILVER OAK VILLAS LLP | 14089  | 31/05/2018 | 282   | 282   |
| Sub-Total |            |                       | 46050  |            | 921   | 921   |
| 1         | HYDV05425A | VISTA HOMES           | 15125  | 30/11/2018 | 303   | 303   |
| 2         | HYDV05425A | VISTA HOMES           | 4164   | 31/10/2018 | 83    | 83    |
| 3         | HYDV05425A | VISTA HOMES           | 3983   | 30/09/2018 | 80    | 80    |
| 4         | HYDV05425A | VISTA HOMES           | 3340   | 31/08/2018 | 67    | 67    |
| 5         | HYDV05425A | VISTA HOMES           | 3340   | 31/07/2018 | 69    | 69    |
| 6         | HYDV05425A | VISTA HOMES           | 29070  | 30/06/2018 | 581   | 581   |
| 7         | HYDV05425A | VISTA HOMES           | 74446  | 31/05/2018 | 1489  | 1489  |
| Sub-Total |            |                       | 133468 |            | 2672  | 2672  |
| 1         | HYDV15989B | VILLA ORCHIDS LLP     | 2234   | 30/10/2018 | 45    | 45    |
| 2         | HYDV15989B | VILLA ORCHIDS LLP     | 2034   | 30/09/2018 | 41    | 41    |
| 3         | HYDV15989B | VILLA ORCHIDS LLP     | 1706   | 31/08/2018 | 34    | 34    |
| 4         | HYDV15989B | VILLA ORCHIDS LLP     | 1706   | 31/07/2018 | 34    | 34    |
| 5         | HYDV15989B | VILLA ORCHIDS LLP     | 8069   | 31/07/2018 | 161   | 161   |
| 6         | HYDV15989B | VILLA ORCHIDS LLP     | 16212  | 30/06/2018 | 324   | 324   |
| 7         | HYDV15989B | VILLA ORCHIDS LLP     | 37089  | 31/05/2018 | 742   | 742   |
| Sub-Total |            |                       | 69050  |            | 1381  | 1381  |
| Total     |            |                       | 903312 |            | 26071 | 26071 |

#### 1941A :

|           |            |                 |       |            |     |     |
|-----------|------------|-----------------|-------|------------|-----|-----|
| 1         | HYDB03044G | B AND C ESTATES | 3983  | 30/09/2018 | 80  | 80  |
| 2         | HYDB03044G | B AND C ESTATES | 3340  | 31/08/2018 | 67  | 67  |
| 3         | HYDB03044G | B AND C ESTATES | 15125 | 31/07/2018 | 303 | 303 |
| Sub-Total |            |                 | 22448 |            | 450 | 450 |

#### 1941B : RENT ON IMMOVABLE PROPERTY

|           |            |                                 |        |            |       |       |
|-----------|------------|---------------------------------|--------|------------|-------|-------|
| 1         | HYDA13042B | AAD CORPORATION PRIVATE LIMITED | 7400   | 31/03/2019 | 740   | 740   |
| 2         | HYDA13042B | AAD CORPORATION PRIVATE LIMITED | 7400   | 28/02/2019 | 740   | 740   |
| 3         | HYDA13042B | AAD CORPORATION PRIVATE LIMITED | 7400   | 31/01/2019 | 740   | 740   |
| 4         | HYDA13042B | AAD CORPORATION PRIVATE LIMITED | 7400   | 31/12/2018 | 740   | 740   |
| 5         | HYDA13042B | AAD CORPORATION PRIVATE LIMITED | 7400   | 30/11/2018 | 740   | 740   |
| 6         | HYDA13042B | AAD CORPORATION PRIVATE LIMITED | 7400   | 31/10/2018 | 740   | 740   |
| 7         | HYDA13042B | AAD CORPORATION PRIVATE LIMITED | 7400   | 30/09/2018 | 740   | 740   |
| 8         | HYDA13042B | AAD CORPORATION PRIVATE LIMITED | 7400   | 31/08/2018 | 740   | 740   |
| Sub-Total |            |                                 | 59200  |            | 5920  | 5920  |
| 1         | HYDP04722E | PARAMOUNT ESTATES               | 40000  | 31/12/2018 | 4000  | 4000  |
| 2         | HYDP04722E | PARAMOUNT ESTATES               | 40000  | 31/12/2018 | 4000  | 4000  |
| Sub-Total |            |                                 | 80000  |            | 8000  | 8000  |
| 1         | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 31/03/2019 | 800   | 800   |
| 2         | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 28/03/2019 | 800   | 800   |
| 3         | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 26/02/2019 | 800   | 800   |
| 4         | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 21/01/2019 | 800   | 800   |
| 5         | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 13/12/2018 | 800   | 800   |
| 6         | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 13/12/2018 | 800   | 800   |
| 7         | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 20/10/2018 | 800   | 800   |
| 8         | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 18/09/2018 | 800   | 800   |
| 9         | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 22/08/2018 | 800   | 800   |
| 10        | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 18/07/2018 | 800   | 800   |
| 11        | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 27/06/2018 | 800   | 800   |
| 12        | RKTE00150D | NAYARA ENERGY LIMITED           | 8000   | 26/05/2018 | 800   | 800   |
| Sub-Total |            |                                 | 96000  |            | 9600  | 9600  |
| Total     |            |                                 | 235200 |            | 23520 | 23520 |

#### 194J : Fees for professional or technical services

|    |            |                                  |       |            |      |      |
|----|------------|----------------------------------|-------|------------|------|------|
| 1  | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3674  | 31/03/2019 | 367  | 367  |
| 2  | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 10235 | 31/03/2019 | 1024 | 1024 |
| 3  | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3674  | 28/02/2019 | 367  | 367  |
| 4  | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 10235 | 28/02/2019 | 1024 | 1024 |
| 5  | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3674  | 31/01/2019 | 367  | 367  |
| 6  | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 10235 | 31/01/2019 | 1024 | 1024 |
| 7  | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3674  | 31/12/2018 | 367  | 367  |
| 8  | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 10235 | 31/12/2018 | 1024 | 1024 |
| 9  | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3674  | 30/11/2018 | 367  | 367  |
| 10 | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 10235 | 30/11/2018 | 1024 | 1024 |
| 11 | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3674  | 31/10/2018 | 367  | 367  |
| 12 | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 10235 | 31/10/2018 | 1024 | 1024 |
| 13 | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3674  | 30/09/2018 | 367  | 367  |
| 14 | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 10235 | 30/09/2018 | 1024 | 1024 |
| 15 | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3674  | 31/08/2018 | 367  | 367  |
| 16 | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 10235 | 31/08/2018 | 1024 | 1024 |
| 17 | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3674  | 31/07/2018 | 367  | 367  |

|     |            |                                  |          |            |         |         |  |
|-----|------------|----------------------------------|----------|------------|---------|---------|--|
| 18. | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED |          |            |         |         |  |
| 19. | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 20470    | 31/07/2018 | 2047    | 2047    |  |
| 20. | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 5501     | 30/06/2018 | 550     | 550     |  |
| 21. | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3674     | 30/06/2018 | 367     | 367     |  |
| 22. | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 4790     | 30/06/2018 | 479     | 479     |  |
| 23. | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 9784     | 31/05/2018 | 978     | 978     |  |
| 24. | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3195     | 31/05/2018 | 320     | 320     |  |
| 25. | HYDJ03195D | JMK GEC REALTORS PRIVATE LIMITED | 3195     | 30/04/2018 | 320     | 320     |  |
|     |            | JMK GEC REALTORS PRIVATE LIMITED | 9784     | 30/04/2018 | 978     | 978     |  |
|     |            | Sub-Total                        | 175339   |            | 17534   | 17534   |  |
| 1.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 50000    | 31/03/2019 | 5000    | 5000    |  |
| 2.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 50000    | 28/02/2019 | 5000    | 5000    |  |
| 3.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 10000    | 30/11/2018 | 1000    | 1000    |  |
| 4.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 10000    | 30/11/2018 | 1000    | 1000    |  |
| 5.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 40000    | 30/11/2018 | 4000    | 4000    |  |
| 6.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 40000    | 30/11/2018 | 4000    | 4000    |  |
| 7.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 11800    | 31/10/2018 | 1180    | 1180    |  |
| 8.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 38200    | 31/10/2018 | 3820    | 3820    |  |
| 9.  | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 2234     | 31/10/2018 | 223     | 223     |  |
| 10. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 11800    | 30/09/2018 | 1180    | 1180    |  |
| 11. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 2034     | 30/09/2018 | 203     | 203     |  |
| 12. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 38200    | 30/09/2018 | 3820    | 3820    |  |
| 13. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 1706     | 31/08/2018 | 171     | 171     |  |
| 14. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 1706     | 31/08/2018 | 171     | 171     |  |
| 15. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 11800    | 31/07/2018 | 1180    | 1180    |  |
| 16. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 1610     | 31/07/2018 | 161     | 161     |  |
| 17. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 38200    | 31/07/2018 | 3820    | 3820    |  |
| 18. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 6459     | 31/07/2018 | 646     | 646     |  |
| 19. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 11800    | 30/06/2018 | 1180    | 1180    |  |
| 20. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 38200    | 30/06/2018 | 3820    | 3820    |  |
| 21. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 50000    | 01/06/2018 | 5000    | 5000    |  |
| 22. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 7818     | 31/05/2018 | 782     | 782     |  |
| 23. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 16210    | 31/05/2018 | 1621    | 1621    |  |
| 24. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 50000    | 31/05/2018 | 5000    | 5000    |  |
| 25. | HYDM14910A | MODI REALTY (MIRYALAGUDA) LLP    | 31271    | 31/05/2018 | 3127    | 3127    |  |
|     |            | Sub-Total                        | 571048   |            | 57105   | 57105   |  |
| 1.  | HYDN03561F | NILGIRI ESTATES                  | 50000    | 31/03/2019 | 5000    | 5000    |  |
| 2.  | HYDN03561F | NILGIRI ESTATES                  | 50000    | 31/03/2019 | 5000    | 5000    |  |
| 3.  | HYDN03561F | NILGIRI ESTATES                  | 50000    | 31/01/2019 | 5000    | 5000    |  |
| 4.  | HYDN03561F | NILGIRI ESTATES                  | 50000    | 31/12/2018 | 5000    | 5000    |  |
| 5.  | HYDN03561F | NILGIRI ESTATES                  | 50000    | 30/11/2018 | 5000    | 5000    |  |
| 6.  | HYDN03561F | NILGIRI ESTATES                  | 50000    | 31/10/2018 | 5000    | 5000    |  |
| 7.  | HYDN03561F | NILGIRI ESTATES                  | 50000    | 31/10/2018 | 5000    | 5000    |  |
| 8.  | HYDN03561F | NILGIRI ESTATES                  | 50000    | 31/08/2018 | 5000    | 5000    |  |
| 9.  | HYDN03561F | NILGIRI ESTATES                  | 50000    | 31/07/2018 | 5000    | 5000    |  |
| 10. | HYDN03561F | NILGIRI ESTATES                  | 50000    | 30/06/2018 | 5000    | 5000    |  |
| 11. | HYDN03561F | NILGIRI ESTATES                  | 100000   | 31/05/2018 | 10000   | 10000   |  |
|     |            | Sub-Total                        | 600000   |            | 60000   | 60000   |  |
| 1.  | HYDP04722E | PARAMOUNT ESTATES                | 40000    | 31/03/2019 | 4000    | 4000    |  |
| 2.  | HYDP04722E | PARAMOUNT ESTATES                | 10400000 | 31/03/2019 | 1040000 | 1040000 |  |
| 3.  | HYDP04722E | PARAMOUNT ESTATES                | 40000    | 31/03/2019 | 4000    | 4000    |  |
| 4.  | HYDP04722E | PARAMOUNT ESTATES                | 40000    | 31/01/2019 | 4000    | 4000    |  |
| 5.  | HYDP04722E | PARAMOUNT ESTATES                | 40000    | 31/07/2018 | 4000    | 4000    |  |
| 6.  | HYDP04722E | PARAMOUNT ESTATES                | 40000    | 30/06/2018 | 4000    | 4000    |  |
| 7.  | HYDP04722E | PARAMOUNT ESTATES                | 40000    | 31/05/2018 | 4000    | 4000    |  |
| 8.  | HYDP04722E | PARAMOUNT ESTATES                | 40000    | 30/04/2018 | 4000    | 4000    |  |
|     |            | Sub-Total                        | 10680000 |            | 1068000 | 1068000 |  |
| 1.  | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 3674     | 31/03/2019 | 367     | 367     |  |
| 2.  | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 10235    | 31/03/2019 | 1024    | 1024    |  |
| 3.  | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 3674     | 28/02/2019 | 367     | 367     |  |
| 4.  | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 10235    | 28/02/2019 | 1024    | 1024    |  |
| 5.  | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 3674     | 31/01/2019 | 367     | 367     |  |
| 6.  | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 10235    | 31/01/2019 | 1024    | 1024    |  |
| 7.  | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 3674     | 31/12/2018 | 367     | 367     |  |
| 8.  | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 10235    | 31/12/2018 | 1024    | 1024    |  |
| 9.  | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 3674     | 30/11/2018 | 367     | 367     |  |
| 10. | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 10235    | 30/11/2018 | 1024    | 1024    |  |
| 11. | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 3674     | 31/10/2018 | 367     | 367     |  |
| 12. | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 10235    | 31/10/2018 | 1024    | 1024    |  |
| 13. | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 3674     | 30/09/2018 | 367     | 367     |  |
| 14. | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 10235    | 30/09/2018 | 1024    | 1024    |  |
| 15. | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 3674     | 31/08/2018 | 367     | 367     |  |
| 16. | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 10235    | 31/08/2018 | 1024    | 1024    |  |
| 17. | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 3674     | 31/07/2018 | 367     | 367     |  |
| 18. | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED    | 20470    | 31/07/2018 | 2047    | 2047    |  |

|             |            |                               |          |            |         |         |
|-------------|------------|-------------------------------|----------|------------|---------|---------|
| 19.         | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED | 5501     | 30/06/2018 | 550     | 550     |
| 20.         | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED | 3674     | 30/06/2018 | 367     | 367     |
| 21.         | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED | 4790     | 30/06/2018 | 479     | 479     |
| 22.         | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED | 9784     | 31/05/2018 | 978     | 978     |
| 23.         | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED | 3195     | 31/05/2018 | 320     | 320     |
| 24.         | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED | 9784     | 30/04/2018 | 978     | 978     |
| 25.         | HYDS36828B | SDNMKJ REALTY PRIVATE LIMITED | 3195     | 30/04/2018 | 320     | 320     |
| Sub-Total   |            |                               | 175339   |            | 17534   | 17534   |
| Total       |            |                               | 12201726 |            | 1220173 | 1220173 |
| Grand Total |            |                               | 14708141 |            | 1404759 | 1404759 |

#### 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 |
|-------------|------------------------------------------------------------------|----------------------------------------------------|--------------------------|------------------------|--------------------|------------------------------|
| 206CL :     |                                                                  |                                                    |                          |                        |                    |                              |
| 1.          | HYDS18628B                                                       | SREE KRISHNA AUTOMOTIVES HYDERABAD PRIVATE LIMITED | 7390300                  | 31/08/2018             | 73903              | 73903                        |
| Grand Total |                                                                  |                                                    | 7390300                  |                        | 73903              | 73903                        |

#### DISALLOWED EXPENSES RELATED TO EXEMPT INCOME

| Sr. No. | Particulars                          | Amount      |
|---------|--------------------------------------|-------------|
| 1       | loss from mehta and Modi Realty      | 8219.00     |
| 2       | loss from paramount avenue llp       | 5915.00     |
| 3       | loss share on alpine estates         | 32959.00    |
| 4       | loss from modi estates/modi realtors | 262010.00   |
| 5       | loss from modi realty murahapally    | 1728.00     |
| 6       | loss from east side residency        | 177568.00   |
| 7       | loss from paramount builders         | 361699.00   |
| 8       | loss from modi realty pocharam       | 41793.00    |
| 9       | loss from silver oak realty          | 2924859.00  |
| 10      | firm tax of alpine estates           | 22274.00    |
| 11      | firm tax from paramount estates      | 6533940.00  |
| 12      | firm tax from silver oak villas      | 27786.00    |
| Total   |                                      | 10400750.00 |

#### DISALLOWED U/S 36

| Sr. No. | Particulars                                  | Amount    |
|---------|----------------------------------------------|-----------|
| 1       | Late deposit of employee contribution EPF    | 84849.00  |
| 2       | Late deposit of employee contribution to ESI | 17129.00  |
| Total   |                                              | 101978.00 |

#### DISALLOWED U/S 37

| Sr. No. | Particulars                  | Amount   |
|---------|------------------------------|----------|
| 1       | Interest on TDS              | 28122.00 |
| 2       | Interest on ESI              | 2988.00  |
| 3       | Interest on professional tax | 525.00   |
| 4       | Interest on PF               | 333.00   |
| 5       | Interest on GST              | 7700.00  |
| Total   |                              | 39668.00 |



**FORM NO. 3CA**

[See rule 6G(1)(a)]

**Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law**

1. I report that the statutory audit of MODI PROPERTIES PRIVATE LIMITED 5-4-187/3 AND 4, 3RD FLOOR, SOHAM MANSION, MG ROAD, RANIGUNJ., SECUNDERABAD, TELANGANA, 500003 AABCM4761E was conducted by M/s A JAY MEHTA in pursuance of the provisions of the Companies Act Act, and I annex here to a copy of My audit report dated 29/09/2019 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019
- (b) the audited balance sheet as at, 31/03/2019 ; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In My opinion and to the best of My information and according to examination of books of account including other relevant documents and explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

| Sl No. | Qualification Type                                                                              | Observations/Qualifications                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------|-------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Records produced for verification of payments through account payee cheque were not sufficient. | The cheque instruments are not in the possession of the assessee. Thus whether the payments relating to expenditure covered under section 40A(3) were made by an account payee cheque drawn on a bank or account payee draft, as the case may be, could not be verified. However a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under Section 40A(3) that payments were made by account payee cheques drawn on a bank or account payee draft as the case may be |

Place SECUNDERABAD  
Date 31/10/2019

Name AJAY CHIRANJILAL MEHTA  
Membership Number 035449  
FRN (Firm Registration Number) 00000000  
Address 5-4-187/3 AND 4, 1ST FLOOR, SOHAM MANSION, MG ROAD, RANIGUNJ., SECUNDERABAD, TELANGANA, 500003

## FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

|    |                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                             |                |                          |                          |                          |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|----------------|--------------------------|--------------------------|--------------------------|
| 1  | Name of the assessee                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                             | MODI PROPERTIES PRIVATE LIMITED                                                             |                |                          |                          |                          |
| 2  | Address                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                             | 5-4-187/3AND4, 3RD FLOOR, SOHAM MANSION, MG ROAD, RANIGUNJ, SECUNDERABAD, TELANGANA, 500003 |                |                          |                          |                          |
| 3  | Permanent Account Number (PAN)                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                             | AABCM4761E                                                                                  |                |                          |                          |                          |
| 4  | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same |                                                                                                                                                                                                                                                                                                                                                                                                                             | Yes                                                                                         |                |                          |                          |                          |
|    | Sl No.                                                                                                                                                                                                                                                         | Type                                                                                                                                                                                                                                                                                                                                                                                                                        | Registration Number                                                                         |                |                          |                          |                          |
|    | 1                                                                                                                                                                                                                                                              | Goods and Services tax TELANGANA                                                                                                                                                                                                                                                                                                                                                                                            | 36AABCM4761E1ZM                                                                             |                |                          |                          |                          |
| 5  | Status                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                             | Company                                                                                     |                |                          |                          |                          |
| 6  | Previous year from                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                             | 01/04/2018 to 31/03/2019                                                                    |                |                          |                          |                          |
| 7  | Assessment Year                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                             | 2019-20                                                                                     |                |                          |                          |                          |
| 8  | Indicate the relevant clause of section 44AB under which the audit has been conducted                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                             |                |                          |                          |                          |
|    | Sl No.                                                                                                                                                                                                                                                         | Relevant clause of section 44AB under which the audit has been conducted                                                                                                                                                                                                                                                                                                                                                    |                                                                                             |                |                          |                          |                          |
|    | 1                                                                                                                                                                                                                                                              | Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits                                                                                                                                                                                                                                                                                                                                   |                                                                                             |                |                          |                          |                          |
| 9  | a                                                                                                                                                                                                                                                              | If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?                                                                                                                                                                                                                                              |                                                                                             |                |                          |                          |                          |
|    | S.No.                                                                                                                                                                                                                                                          | Name                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                             |                |                          |                          | Profit Sharing Ratio (%) |
|    |                                                                                                                                                                                                                                                                | Nil                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                             |                |                          |                          |                          |
| 9  | b                                                                                                                                                                                                                                                              | If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.                                                                                                                                                                                                                                                               |                                                                                             |                |                          |                          |                          |
|    | S.No.                                                                                                                                                                                                                                                          | Date of change                                                                                                                                                                                                                                                                                                                                                                                                              | Name of Partner/Member                                                                      | Type of change | Old profit sharing ratio | New profit Sharing Ratio | Remarks                  |
| 10 | a                                                                                                                                                                                                                                                              | Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).                                                                                                                                                                                                                                                                  |                                                                                             |                |                          |                          |                          |
|    | S.No.                                                                                                                                                                                                                                                          | Sector                                                                                                                                                                                                                                                                                                                                                                                                                      | Sub Sector                                                                                  |                |                          |                          | Code                     |
|    | 1                                                                                                                                                                                                                                                              | REAL ESTATE AND RENTING SERVICES                                                                                                                                                                                                                                                                                                                                                                                            | Operating of real estate of self-owned buildings (residential and non-residential)          |                |                          |                          | 07002                    |
| 10 | b                                                                                                                                                                                                                                                              | If there is any change in the nature of business or profession, the particulars of such change                                                                                                                                                                                                                                                                                                                              |                                                                                             |                |                          |                          |                          |
|    | S.No.                                                                                                                                                                                                                                                          | Business                                                                                                                                                                                                                                                                                                                                                                                                                    | Sector                                                                                      | SubSector      |                          |                          | Code                     |
|    |                                                                                                                                                                                                                                                                | Nil                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                             |                |                          |                          |                          |
| 11 | a                                                                                                                                                                                                                                                              | Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed                                                                                                                                                                                                                                                                                                                            |                                                                                             |                |                          |                          |                          |
|    | S.No.                                                                                                                                                                                                                                                          | Books prescribed                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                             |                |                          |                          |                          |
| 11 | b                                                                                                                                                                                                                                                              | List of books of account maintained and the address at which the books of accounts are kept. (In case books of accounts are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above |                                                                                             |                |                          |                          |                          |
|    | S.No.                                                                                                                                                                                                                                                          | Books maintained                                                                                                                                                                                                                                                                                                                                                                                                            | Address Line 1                                                                              | Address Line 2 | City or Town or District | State                    | PinCode                  |
|    | 1                                                                                                                                                                                                                                                              | Cash Book                                                                                                                                                                                                                                                                                                                                                                                                                   | 5-4-187/3AND4, 3RD FLOOR, SOHAM MANSION, MG ROAD, RANIGUNJ                                  |                | SECUNDERABAD             | TELANGANA                | 500003                   |
|    | 2                                                                                                                                                                                                                                                              | Bank Book                                                                                                                                                                                                                                                                                                                                                                                                                   | 5-4-187/3AND4, 3RD FLOOR, SOHAM MANSION, MG ROAD, RANIGUNJ                                  |                | SECUNDERABAD             | TELANGANA                | 500003                   |
|    | 3                                                                                                                                                                                                                                                              | General Ledger                                                                                                                                                                                                                                                                                                                                                                                                              | 5-4-187/3AND4, 3RD FLOOR, SOHAM MANSION, MG ROAD, RANIGUNJ                                  |                | SECUNDERABAD             | TELANGANA                | 500003                   |
|    | 4                                                                                                                                                                                                                                                              | Journal Book                                                                                                                                                                                                                                                                                                                                                                                                                | 5-4-187/3AND4, 3RD FLOOR, SOHAM MANSION, MG ROAD, RANIGUNJ                                  |                | SECUNDERABAD             | TELANGANA                | 500003                   |

|                                                                           |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------------------------------------|----|
| 11                                                                        | c                                                                                                                                                                                                                                                                         | List of books of account and nature of relevant documents examined. Same as 11(b) above                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| Books Examined                                                            |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| Cash Book                                                                 |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| Bank Book                                                                 |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| General Ledger                                                            |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| Journal Book                                                              |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| Bank Statements                                                           |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| Relevant documents examined are payment vouchers and agreements at random |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| 12                                                                        | Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         | No                                                             |    |
| S.No.                                                                     |                                                                                                                                                                                                                                                                           | Section                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         | Amount                                                         |    |
| Nil                                                                       |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| 13                                                                        | a                                                                                                                                                                                                                                                                         | Method of accounting employed in the previous year                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Mercantile system       |                                                                |    |
| 13                                                                        | b                                                                                                                                                                                                                                                                         | Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                | No |
| 13                                                                        | c                                                                                                                                                                                                                                                                         | If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
|                                                                           |                                                                                                                                                                                                                                                                           | Particulars                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Increase in profit(Rs.) | Decrease in profit(Rs.)                                        |    |
| 13                                                                        | d                                                                                                                                                                                                                                                                         | Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                | No |
| 13                                                                        | e                                                                                                                                                                                                                                                                         | If answer to (d) above is in the affirmative, give details of such adjustments.                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| S.No.                                                                     |                                                                                                                                                                                                                                                                           | ICDS                                                                                                                                                                                 | Increase in profit(Rs.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Decrease in profit(Rs.) | Net effect(Rs.)                                                |    |
|                                                                           |                                                                                                                                                                                                                                                                           | Total                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| 13                                                                        | f                                                                                                                                                                                                                                                                         | Disclosure as per ICDS.                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| S.No.                                                                     |                                                                                                                                                                                                                                                                           | ICDS                                                                                                                                                                                 | Disclosure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                         |                                                                |    |
| 1                                                                         |                                                                                                                                                                                                                                                                           | ICDS X - Provisions, Contingent Liabilities and Contingent Assets                                                                                                                    | No Such provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                                                                |    |
| 2                                                                         |                                                                                                                                                                                                                                                                           | ICDS IX - Borrowing Costs                                                                                                                                                            | In case of specific borrowing, actual borrowing costs has been capitalized on that asset. In case of general borrowing, borrowing cost is being capitalized as per Para 6 of ICDS IX. Amount capitalised during the year is NIL.                                                                                                                                                                                                                                                                                                                                                                                                        |                         |                                                                |    |
| 3                                                                         |                                                                                                                                                                                                                                                                           | ICDS III - Construction Contracts                                                                                                                                                    | Revenue has been recognised based on the percentage of completion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                                                                |    |
| 4                                                                         |                                                                                                                                                                                                                                                                           | ICDS IV - Revenue Recognition                                                                                                                                                        | In a transaction involving sale of goods, total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty - NIL The amount of revenue from service transactions recognised as revenue during the previous year - NA In a transaction involving sale of goods, total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty - NIL The amount of revenue from service transactions recognised as revenue during the previous year - NA |                         |                                                                |    |
| 5                                                                         |                                                                                                                                                                                                                                                                           | ICDS V - Tangible Fixed Assets                                                                                                                                                       | As per clause 18 of Form 3CD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                         |                                                                |    |
| 6                                                                         |                                                                                                                                                                                                                                                                           | ICDS VII - Governments Grants                                                                                                                                                        | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         |                                                                |    |
| 7                                                                         |                                                                                                                                                                                                                                                                           | ICDS I - Accounting Policies                                                                                                                                                         | Mercantile method of accounting employed. Expenses and income are accounted for on accrual basis as per generally accepted accounting principles in India. There are no changes in accounting policy during the previous year.                                                                                                                                                                                                                                                                                                                                                                                                          |                         |                                                                |    |
| 8                                                                         |                                                                                                                                                                                                                                                                           | ICDS II - Valuation of Inventories                                                                                                                                                   | Inventory is valued at cost or NRV whichever is lower                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                         |                                                                |    |
| 14                                                                        | a                                                                                                                                                                                                                                                                         | Method of valuation of closing stock employed in the previous year.                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         | At Cost or Net Realisable Value, whichever is lower            |    |
| 14                                                                        | b                                                                                                                                                                                                                                                                         | In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                | No |
|                                                                           |                                                                                                                                                                                                                                                                           | Particulars                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Increase in profit(Rs.) | Decrease in profit(Rs.)                                        |    |
| 15                                                                        | Give the following particulars of the capital asset converted into stock-in-trade                                                                                                                                                                                         |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| S.No.                                                                     |                                                                                                                                                                                                                                                                           | (a) Description of capital asset                                                                                                                                                     | (b) Date of acquisition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (c) Cost of acquisition | (d) Amount at which the asset is converted into stock-in trade |    |
| Nil                                                                       |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| 16                                                                        | Amounts not credited to the profit and loss account, being:-                                                                                                                                                                                                              |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| 16                                                                        | a                                                                                                                                                                                                                                                                         | The items falling within the scope of section 28                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |
| S.No.                                                                     |                                                                                                                                                                                                                                                                           | Description                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         | Amount                                                         |    |
| Nil                                                                       |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                                                |    |

16 b The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned

S.No. Description Amount

16 c Escalation claims accepted during the previous year

S.No. Description Amount

16 d Any other item of income

S.No. Description Amount

16 e Capital receipt, if any

S.No. Description Amount

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

S.No. Details of property Address Line 1 Address Line 2 City/Town/District State Pincode Consideration received or accrued Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

| S.No. | Description of Block of Assets/ Class of Assets | Rate of depreciation (In Percent- age) | Opening WDV / Actual (A) | Additions          |              |                                  |                    | Deductions (C)                         | Depreciation Allowable (D) | Written Down Value at the end of the year (A +B-C-D) |
|-------|-------------------------------------------------|----------------------------------------|--------------------------|--------------------|--------------|----------------------------------|--------------------|----------------------------------------|----------------------------|------------------------------------------------------|
|       |                                                 |                                        |                          | Purchase Value (1) | CENT VAT (2) | Change in Rate of Ex- change (3) | Subsidy/ Grant (4) | Total Value of Purchases (B) (1+2+3+4) |                            |                                                      |
| 1     | Plant & Machinery @ 15%                         | 15%                                    | 8679003                  | 9099717            | 0            | 0                                | 0                  | 9099717                                | 789625                     | 2548365                                              |
| 2     | Furnitures & Fittings @ 10%                     | 10%                                    | 86555                    |                    |              |                                  |                    |                                        | 8656                       | 75899                                                |
| 3     | Plant & Machinery @ 40%                         | 40%                                    | 7029                     | 16019              | 0            | 0                                | 0                  | 16019                                  | 7220                       | 15828                                                |

\* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

| S.No. | Section | Amount debited to profit and loss account | Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. |
|-------|---------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |         |                                           |                                                                                                                                                                                                                                                                        |

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

S.No. Description Amount

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

| S.No. | Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to the concerned authorities |
|-------|----------------|-----------------------------|----------------------|------------------------|---------------------------------------------------------|
| 1     | Provident Fund | 6934                        | 15/05/2018           | 6934                   | 06/07/2018                                              |
| 2     | Provident Fund | 7488                        | 15/06/2018           | 7488                   | 06/07/2018                                              |
| 3     | Provident Fund | 8135                        | 15/07/2018           | 8135                   | 18/07/2018                                              |
| 4     | Provident Fund | 9241                        | 15/08/2018           | 9241                   | 17/08/2018                                              |
| 5     | Provident Fund | 11528                       | 15/09/2018           | 11528                  | 20/09/2018                                              |
| 6     | Provident Fund | 11145                       | 15/10/2018           | 11145                  | 13/10/2018                                              |
| 7     | Provident Fund | 13166                       | 15/11/2018           | 13166                  | 11/11/2018                                              |
| 8     | Provident Fund | 14003                       | 15/12/2018           | 14003                  | 15/12/2018                                              |
| 9     | Provident Fund | 13939                       | 15/01/2019           | 13939                  | 19/01/2019                                              |
| 10    | Provident Fund | 13698                       | 15/02/2019           | 13698                  | 16/03/2019                                              |
| 11    | Provident Fund | 13886                       | 15/03/2019           | 13886                  | 08/04/2019                                              |
| 12    | Provident Fund | 12411                       | 15/04/2019           | 12411                  | 08/04/2019                                              |

|    |                                                      |      |            |      |            |
|----|------------------------------------------------------|------|------------|------|------------|
| 13 | Any Fund set up under the provisions of ESI Act,1948 | 890  | 15/05/2018 | 890  | 18/05/2018 |
| 14 | Any Fund set up under the provisions of ESI Act,1948 | 872  | 15/06/2018 | 872  | 08/06/2018 |
| 15 | Any Fund set up under the provisions of ESI Act,1948 | 880  | 15/07/2018 | 880  | 10/07/2018 |
| 16 | Any Fund set up under the provisions of ESI Act,1948 | 1254 | 15/08/2018 | 1254 | 17/08/2018 |
| 17 | Any Fund set up under the provisions of ESI Act,1948 | 1837 | 15/09/2018 | 1837 | 22/09/2018 |
| 18 | Any Fund set up under the provisions of ESI Act,1948 | 1777 | 15/10/2018 | 1777 | 17/10/2018 |
| 19 | Any Fund set up under the provisions of ESI Act,1948 | 2037 | 15/11/2018 | 2037 | 24/11/2018 |
| 20 | Any Fund set up under the provisions of ESI Act,1948 | 2353 | 15/12/2018 | 2353 | 15/12/2018 |
| 21 | Any Fund set up under the provisions of ESI Act,1948 | 2377 | 15/01/2019 | 2377 | 28/01/2019 |
| 22 | Any Fund set up under the provisions of ESI Act,1948 | 2336 | 15/02/2019 | 2336 | 19/05/2019 |
| 23 | Any Fund set up under the provisions of ESI Act,1948 | 2346 | 15/03/2019 | 2346 | 24/05/2019 |
| 24 | Any Fund set up under the provisions of ESI Act,1948 | 2276 | 15/04/2019 | 2276 | 24/05/2019 |

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure

|       |             |               |
|-------|-------------|---------------|
| S.No. | Particulars | Amount in Rs. |
|-------|-------------|---------------|

Personal expenditure

|       |             |               |
|-------|-------------|---------------|
| S.No. | Particulars | Amount in Rs. |
|-------|-------------|---------------|

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

|       |             |               |
|-------|-------------|---------------|
| S.No. | Particulars | Amount in Rs. |
|-------|-------------|---------------|

Expenditure incurred at clubs being entrance fees and subscriptions

|       |             |               |
|-------|-------------|---------------|
| S.No. | Particulars | Amount in Rs. |
|-------|-------------|---------------|

Expenditure incurred at clubs being cost for club services and facilities used.

|       |             |               |
|-------|-------------|---------------|
| S.No. | Particulars | Amount in Rs. |
|-------|-------------|---------------|

Expenditure by way of penalty or fine for violation of any law for the time being force

|       |             |               |
|-------|-------------|---------------|
| S.No. | Particulars | Amount in Rs. |
|-------|-------------|---------------|

Expenditure by way of any other penalty or fine not covered above

|       |             |               |
|-------|-------------|---------------|
| S.No. | Particulars | Amount in Rs. |
|-------|-------------|---------------|

|   |                                 |       |
|---|---------------------------------|-------|
| 1 | Late payment of Interest on ESI | 2988  |
| 2 | Late payment of Interest on GST | 7700  |
| 3 | Interest on PF                  | 333   |
| 4 | Interest on PT                  | 525   |
| 5 | Interest on TDS                 | 28122 |

Expenditure incurred for any purpose which is an offence or which is prohibited by law

|       |             |               |
|-------|-------------|---------------|
| S.No. | Particulars | Amount in Rs. |
|-------|-------------|---------------|

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode |
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of tax deducted |
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|------------------------|
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|------------------------|

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode |
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|

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| (B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.                                                                                                                                                                                                                                  |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|---------------------------------------|-----------------------------------------------------|----------------|----------------|--------------------------|---------|-------------------------|--------------------------------------|--|
| S.No.                                                                                                                                                                                                                                                                                                                                                                               | Date of payment                                                                                                   | Amount of payment     | Nature of payment               | Name of the payer                     | PAN of the payee, if available                      | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of tax deducted  | Amount out of (VI) deposited, if any |  |
| (iii) as payment referred to in sub-clause (ib)                                                                                                                                                                                                                                                                                                                                     |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (A) Details of payment on which levy is not deducted:                                                                                                                                                                                                                                                                                                                               |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| S.No.                                                                                                                                                                                                                                                                                                                                                                               | Date of payment                                                                                                   | Amount of payment     | Nature of payment               | Name of the payee                     | PAN of the payee, if available                      | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of levy deducted | Amount out of (VI) deposited, if any |  |
| (B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.                                                                                                                                                                                                                                 |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| S.No.                                                                                                                                                                                                                                                                                                                                                                               | Date of payment                                                                                                   | Amount of payment     | Nature of payment               | Name of the payer                     | PAN of the payee, if available                      | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of levy deducted | Amount out of (VI) deposited, if any |  |
| (iv) fringe benefit tax under sub-clause (ic)                                                                                                                                                                                                                                                                                                                                       |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (v) wealth tax under sub-clause (ia)                                                                                                                                                                                                                                                                                                                                                |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (vi) royalty, license fee, service fee etc. under sub-clause (iib).                                                                                                                                                                                                                                                                                                                 |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).                                                                                                                                                                                                                                                                                       |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| S.No.                                                                                                                                                                                                                                                                                                                                                                               | Date of payment                                                                                                   | Amount of payment     | Name of the payee               | PAN of the payee, if available        | Address Line 1                                      | Address Line 2 | City           | Pincode                  |         |                         |                                      |  |
| (viii) payment to PF /other fund etc. under sub-clause (iv)                                                                                                                                                                                                                                                                                                                         |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (ix) tax paid by employer for perquisites under sub-clause (v)                                                                                                                                                                                                                                                                                                                      |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;                                                                                                                                                                                                          |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| S.No.                                                                                                                                                                                                                                                                                                                                                                               | Particulars                                                                                                       | Section               | Amount debited to P/L A/C       | Amount Admissible                     | Amount Inadmissible                                 | Remarks        |                |                          |         |                         |                                      |  |
| (d) Disallowance/deemed income under section 40A(3):                                                                                                                                                                                                                                                                                                                                |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:                                                                                           |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| S.No.                                                                                                                                                                                                                                                                                                                                                                               | Date Of Payment                                                                                                   | Nature Of Payment     | Amount in Rs                    | Name of the payee                     | Permanent Account Number of the payee, if available |                |                |                          |         |                         |                                      |  |
| (B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| S.No.                                                                                                                                                                                                                                                                                                                                                                               | Date Of Payment                                                                                                   | Nature Of Payment     | Amount in Rs                    | Name of the payee                     | Permanent Account Number of the payee, if available |                |                |                          |         |                         |                                      |  |
| (e) Provision for payment of gratuity not allowable under section 40A(7)                                                                                                                                                                                                                                                                                                            |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (f) Any sum paid by the assessee as an employer not allowable under section 40A(9)                                                                                                                                                                                                                                                                                                  |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (g) Particulars of any liability of a contingent nature                                                                                                                                                                                                                                                                                                                             |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| S.No.                                                                                                                                                                                                                                                                                                                                                                               | Nature Of Liability                                                                                               | Amount in Rs.         |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income                                                                                                                                                                                                              |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| S.No.                                                                                                                                                                                                                                                                                                                                                                               | Nature Of Liability                                                                                               | Amount in Rs.         |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| (i) Amount inadmissible under the proviso to section 36(1)(iii)                                                                                                                                                                                                                                                                                                                     |                                                                                                                   |                       |                                 |                                       |                                                     |                |                |                          |         |                         |                                      |  |
| 22                                                                                                                                                                                                                                                                                                                                                                                  | Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 |                       |                                 |                                       |                                                     | 0              |                |                          |         |                         |                                      |  |
| 23                                                                                                                                                                                                                                                                                                                                                                                  | Particulars of any payment made to persons specified under section 40A(2)(b).                                     |                       |                                 |                                       |                                                     | 0              |                |                          |         |                         |                                      |  |
| S.No.                                                                                                                                                                                                                                                                                                                                                                               | Name of Related Person                                                                                            | PAN of Related Person | Relation                        | Nature of Payment Made(Amount)        |                                                     |                |                |                          |         |                         |                                      |  |
| 1                                                                                                                                                                                                                                                                                                                                                                                   | Summit Sales LLP                                                                                                  | ACQFS2044C            | Enterprise with same management | Administrative & Misc Expenses 442016 |                                                     |                |                |                          |         |                         |                                      |  |
| 2                                                                                                                                                                                                                                                                                                                                                                                   | Soham Modi                                                                                                        | ABMPM6725H            | Enterprise with same management | Interest On Unsecured Loan 270887     |                                                     |                |                |                          |         |                         |                                      |  |
| 3                                                                                                                                                                                                                                                                                                                                                                                   | Tejal Modi                                                                                                        | ADDPM3623R            | Enterprise with same management | Interest On Unsecured Loan 173585     |                                                     |                |                |                          |         |                         |                                      |  |

|      |                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------------|-----------------------------------------------------------|---------------------------------|------------------------------|---------------------------------|
| 24   | Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.                                                                                                                                                                         |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
|      | S.No.                                                                                                                                                                                                                                                               | Section                                                                                                                                                                                                                                                       | Description                     | Amount                                         |                                                           |                                 |                              |                                 |
|      | Nil                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
| 25   | Any amount of profit chargeable to tax under section 41 and computation thereof.                                                                                                                                                                                    |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
|      | S.No.                                                                                                                                                                                                                                                               | Name of Person                                                                                                                                                                                                                                                | Amount of income                | Section                                        | Description of Transaction                                |                                 |                              |                                 |
|      | Nil                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
| 26   | (i)*                                                                                                                                                                                                                                                                | In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-                                                                                                                                     |                                 |                                                |                                                           |                                 |                              |                                 |
| 26   | (i)A                                                                                                                                                                                                                                                                | pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-                                                                                                                             |                                 |                                                |                                                           |                                 |                              |                                 |
| 26   | (i)A(a)                                                                                                                                                                                                                                                             | Paid during the previous year                                                                                                                                                                                                                                 |                                 |                                                |                                                           |                                 |                              |                                 |
|      | S.No.                                                                                                                                                                                                                                                               | Section                                                                                                                                                                                                                                                       | Nature of liability             | Amount                                         |                                                           |                                 |                              |                                 |
|      | Nil                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
| 26   | (i)A(b)                                                                                                                                                                                                                                                             | Not paid during the previous year                                                                                                                                                                                                                             |                                 |                                                |                                                           |                                 |                              |                                 |
|      | S.No.                                                                                                                                                                                                                                                               | Section                                                                                                                                                                                                                                                       | Nature of liability             | Amount                                         |                                                           |                                 |                              |                                 |
| 26   | (i)B                                                                                                                                                                                                                                                                | was incurred in the previous year and was                                                                                                                                                                                                                     |                                 |                                                |                                                           |                                 |                              |                                 |
| 26   | (i)B(a)                                                                                                                                                                                                                                                             | Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)                                                                                                                                                  |                                 |                                                |                                                           |                                 |                              |                                 |
|      | S.No.                                                                                                                                                                                                                                                               | Section                                                                                                                                                                                                                                                       | Nature of liability             | Amount                                         |                                                           |                                 |                              |                                 |
|      | 1                                                                                                                                                                                                                                                                   | Sec 43B(b)-<br>provident,superannuation,gratuity,other fund                                                                                                                                                                                                   | Employer contribution to PF     | 53844                                          |                                                           |                                 |                              |                                 |
|      | 2                                                                                                                                                                                                                                                                   | Sec 43B(a)-Tax,Duty,Cess,Fee etc                                                                                                                                                                                                                              | professional tax                | 5650                                           |                                                           |                                 |                              |                                 |
|      | 3                                                                                                                                                                                                                                                                   | Sec 43B(b)-<br>provident,superannuation,gratuity,other fund                                                                                                                                                                                                   | ESI Payable                     | 25843                                          |                                                           |                                 |                              |                                 |
|      | 4                                                                                                                                                                                                                                                                   | Sec 43B(a)-Tax,Duty,Cess,Fee etc                                                                                                                                                                                                                              | GST Payable                     | 1639944                                        |                                                           |                                 |                              |                                 |
| 26   | (i)B(b)                                                                                                                                                                                                                                                             | not paid on or before the aforesaid date                                                                                                                                                                                                                      |                                 |                                                |                                                           |                                 |                              |                                 |
|      | S.No.                                                                                                                                                                                                                                                               | Section                                                                                                                                                                                                                                                       | Nature of liability             | Amount                                         |                                                           |                                 |                              |                                 |
|      | Nil                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
|      | (State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)                                                                                          |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
|      |                                                                                                                                                                                                                                                                     | No                                                                                                                                                                                                                                                            |                                 |                                                |                                                           |                                 |                              |                                 |
| 27   | a                                                                                                                                                                                                                                                                   | Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts |                                 |                                                | No                                                        |                                 |                              |                                 |
|      |                                                                                                                                                                                                                                                                     | CENVAT/ITC                                                                                                                                                                                                                                                    | Amount                          | Treatment in Profit and Loss/Accounts          |                                                           |                                 |                              |                                 |
|      |                                                                                                                                                                                                                                                                     | Opening Balance                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
|      |                                                                                                                                                                                                                                                                     | Credit Availed                                                                                                                                                                                                                                                |                                 |                                                |                                                           |                                 |                              |                                 |
|      |                                                                                                                                                                                                                                                                     | Credit Utilized                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
|      |                                                                                                                                                                                                                                                                     | Closing/Outstanding Balance                                                                                                                                                                                                                                   |                                 |                                                |                                                           |                                 |                              |                                 |
| 27   | b                                                                                                                                                                                                                                                                   | Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-                                                                                                                                                    |                                 |                                                |                                                           |                                 |                              |                                 |
|      | S.No.                                                                                                                                                                                                                                                               | Type                                                                                                                                                                                                                                                          | Particulars                     | Amount                                         | Prior period to which it relates (Year in yyyy-yy format) |                                 |                              |                                 |
|      | Nil                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
| 28   | Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
|      | S.No.                                                                                                                                                                                                                                                               | Name of the person from which shares received                                                                                                                                                                                                                 | PAN of the person, if available | Name of the company from which shares received | CIN of the company                                        | No. of Shares Received          | Amount of consideration paid | Fair Market value of the shares |
|      | Nil                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
| 29   | Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same                                |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
|      | S.No.                                                                                                                                                                                                                                                               | Name of the person from whom consideration received for issue of shares                                                                                                                                                                                       | PAN of the person, if available | No. of Shares                                  | Amount of consideration received                          | Fair Market value of the shares |                              |                                 |
|      | Nil                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
| A(a) | Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?                                                                                                |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
|      | No                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |
| A(b) | If yes, please furnish the following details:                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                               |                                 |                                                |                                                           |                                 |                              |                                 |

|      |                                                                                                                                                                                               |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------|---------------|-------------------|--|
|      | S.No.                                                                                                                                                                                         | Nature of income:                                                                |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              | Amount (in Rs.)                                                                                                                                                              |                   |                               |               |                   |  |
| B(a) | Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56                            |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
| B(b) | If yes, please furnish the following details:                                                                                                                                                 |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
|      | S.No.                                                                                                                                                                                         | Nature of income:                                                                |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              | Amount (in Rs.)                                                                                                                                                              |                   |                               |               |                   |  |
| 30   | Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)           |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
|      | S.No.                                                                                                                                                                                         | Name of the person from whom amount borrowed or repaid on hundi                  | PAN of the person, if available                                                                         | Address Line 1                                                                                                                                                        | Address Line 2                                                                         | City or Town or District                                                                                                      | State                                                                                  | Pin code                                                                                                                                     | Amount borrowed                                                                                                                                                              | Date of Borrowing | Amount due including interest | Amount repaid | Date of Repayment |  |
|      | Nil                                                                                                                                                                                           |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
| A(a) | Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.                                                      |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
| A(b) | If yes, please furnish the following details:                                                                                                                                                 |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
|      | S.No.                                                                                                                                                                                         | Under which clause of sub-section (1) of section 92CE primary adjustment is made | Amount (in Rs.) of primary adjustment                                                                   | Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE. | If yes, whether the excess money has been repatriated within the prescribed time.      | If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time | Expected date of repatriation of money                                                 |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
| B(a) | Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B    |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
| B(b) | If yes, please furnish the following details:                                                                                                                                                 |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
|      | S.No.                                                                                                                                                                                         | Amount (in Rs.) of expenditure by way of interest or of similar nature incurred  | Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.) | Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.                                | Details of interest expenditure brought forward as per sub-section (4) of section 94B. |                                                                                                                               | Details of interest expenditure carried forward as per sub-section (4) of section 94B: |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
|      |                                                                                                                                                                                               |                                                                                  |                                                                                                         |                                                                                                                                                                       | Assessment Year                                                                        | Amount (in Rs.)                                                                                                               | Assessment Year                                                                        | Amount (in Rs.)                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
|      | Nil                                                                                                                                                                                           |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
| C(a) | Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020) |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
| C(b) | If yes, please furnish the following details:                                                                                                                                                 |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
|      | S.No.                                                                                                                                                                                         | Nature of the impermissible avoidance arrangement                                |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              | Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement                                                             |                   |                               |               |                   |  |
| 31 a | Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-                                                 |                                                                                  |                                                                                                         |                                                                                                                                                                       |                                                                                        |                                                                                                                               |                                                                                        |                                                                                                                                              |                                                                                                                                                                              |                   |                               |               |                   |  |
|      | S.No.                                                                                                                                                                                         | Name of the lender or depositor                                                  | Address of the lender or depositor                                                                      | Permanent Account Number (if available with the assessee) of the lender or the depositor                                                                              | Amount of loan or deposit taken or accepted                                            | Whether the loan or deposit was squared up during the previous year                                                           | Maximum amount outstanding in the account at any time during the previous year         | Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a payee bank account. | In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |                   |                               |               |                   |  |

|   |            |                                                                     |            |              |    |          |            |                         |
|---|------------|---------------------------------------------------------------------|------------|--------------|----|----------|------------|-------------------------|
| 1 | Soham Modi | 5-4-187/3 AND<br>4,SOHAM MA<br>NSION,M.G R<br>OAD, SECUN<br>DERABAD | ABMPM6725H | 4513598<br>3 | No | 11120137 | Yes-Cheque | Account payee<br>cheque |
| 2 | Tejal Modi | 5-4-187/3 AND<br>4,SOHAM MA<br>NSION,M.G R<br>OAD, SECUN<br>DERABAD | ADDPM3623R | 3300000      | No | 3097500  | Yes-Cheque | Account payee<br>cheque |

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

| S.No. | Name of the person from whom specified sum is received | Address of the person from whom specified sum is received | Permanent Account Number (if available with the assessee) of the person from whom specified sum is received | Amount of specified sum taken or accepted | Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account | In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |
|-------|--------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|-------|--------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Nil

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-

| S.No. | Name of the Payer | Address of the payer | Permanent Account Number (if available with the assessee) of the Payer | Nature of transaction | Amount of Receipt | Date of receipt |
|-------|-------------------|----------------------|------------------------------------------------------------------------|-----------------------|-------------------|-----------------|
|-------|-------------------|----------------------|------------------------------------------------------------------------|-----------------------|-------------------|-----------------|

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

| S.No. | Name of the Payer | Address of the payer | Permanent Account Number (if available with the assessee) of the Payer | Amount of Receipt |
|-------|-------------------|----------------------|------------------------------------------------------------------------|-------------------|
|-------|-------------------|----------------------|------------------------------------------------------------------------|-------------------|

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

| S.No. | Name of the Payee | Address of the payee | Permanent Account Number (if available with the assessee) of the Payee | Nature of transaction | Amount of Payment | Date of Payment |
|-------|-------------------|----------------------|------------------------------------------------------------------------|-----------------------|-------------------|-----------------|
|-------|-------------------|----------------------|------------------------------------------------------------------------|-----------------------|-------------------|-----------------|

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

| S.No. | Name of the Payee | Address of the payee | Permanent Account Number (if available with the assessee) of the Payee | Amount of Payment |
|-------|-------------------|----------------------|------------------------------------------------------------------------|-------------------|
|-------|-------------------|----------------------|------------------------------------------------------------------------|-------------------|

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

| S.No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Amount of the repayment | Maximum amount outstanding in | Whether the repayment was made | In case the repayment was made by cheque or bank draft, whether the |
|-------|-------------------|----------------------|------------------------------------------------------------------------|-------------------------|-------------------------------|--------------------------------|---------------------------------------------------------------------|
|-------|-------------------|----------------------|------------------------------------------------------------------------|-------------------------|-------------------------------|--------------------------------|---------------------------------------------------------------------|

|   |            |                                                        |                                           |           |                                                  |                                                                                      |                                                                            |
|---|------------|--------------------------------------------------------|-------------------------------------------|-----------|--------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
|   |            |                                                        | available with the assessee) of the payee |           | the account at any time during the previous year | by cheque or bank draft or use of electronic clearing system through a bank account. | same was repaid by an account payee cheque or an account payee bank draft. |
| 1 | Soham Modi | 5-4-187/3 AND 4,SOH AM MANSION,M.G ROAD, SECUNDERA BAD | ABMPM6 725H                               | 49611 712 | 11120137                                         | Yes-Cheque                                                                           | Account payee cheque                                                       |
| 2 | Tejal Modi | 5-4-187/3 AND 4,SOH AM MANSION,M.G ROAD, SECUNDERA BAD | ADDPM3 623R                               | 29999 65  | 3097500                                          | Yes-Cheque                                                                           | Account payee cheque                                                       |

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

| S.No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year |
|-------|-------------------|----------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nil   |                   |                      |                                                                        |                                                                                                                                                                                                        |

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

| S.No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year. |
|-------|-------------------|----------------------|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nil   |                   |                      |                                                                        |                                                                                                                                                                                               |

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

| 32 a  | Details of brought forward loss or depreciation allowance, in the following manner, to extent available                                                                                                          |                          |                    |                                                       |                    |         |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------|-------------------------------------------------------|--------------------|---------|
| S.No. | Assessment Year                                                                                                                                                                                                  | Nature of loss/allowance | Amount as returned | Amount as assessed (give reference to relevant order) |                    | Remarks |
|       |                                                                                                                                                                                                                  |                          |                    | Amount as assessed                                    | Order U/S and Date |         |
| Nil   |                                                                                                                                                                                                                  |                          |                    |                                                       |                    |         |
| 32 b  | Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. |                          |                    |                                                       |                    |         |
| 32 c  | Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.                                                                                                       |                          |                    |                                                       |                    |         |
|       | If yes, please furnish the details below                                                                                                                                                                         |                          |                    |                                                       |                    | No      |
| 32 d  | Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year                                                                              |                          |                    |                                                       |                    |         |
|       | If yes, please furnish details of the same                                                                                                                                                                       |                          |                    |                                                       |                    | No      |
| 32 e  | In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73                                                          |                          |                    |                                                       |                    |         |
|       | If yes, please furnish the details of speculation loss if any incurred during the previous year                                                                                                                  |                          |                    |                                                       |                    | No      |
| 33    | Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)                                                                                               |                          |                    |                                                       |                    |         |
|       | No                                                                                                                                                                                                               |                          |                    |                                                       |                    |         |

| S.No. | Section                                                                                                                                         | Amount                                                      |                                                           |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------|--|-----|
| Nil   |                                                                                                                                                 |                                                             |                                                           |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 34 a  | Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish     |                                                             |                                                           |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  | Yes |
| S.No. | Tax deduction and collection Account Number (TAN)                                                                                               | Section                                                     | Nature of payment                                         | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4)                                                            | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) |  |     |
| 1     | HYDM01455G                                                                                                                                      | 192                                                         | Salary                                                    | 3691122                                                                  | 3691122                                                                                                                                  | 3691122                                                                          | 806753                                         | 0                                                                                          | 0                                          | 0                                                                                                            |  |     |
| 2     | HYDM01455G                                                                                                                                      | 194A                                                        | Interest other than interest on securities                | 270887                                                                   | 270887                                                                                                                                   | 270887                                                                           | 27089                                          | 0                                                                                          | 0                                          | 0                                                                                                            |  |     |
| 3     | HYDM01455G                                                                                                                                      | 194C                                                        | Payments to contractors                                   | 2571266                                                                  | 2571266                                                                                                                                  | 2571266                                                                          | 46952                                          | 0                                                                                          | 0                                          | 0                                                                                                            |  |     |
| 4     | HYDM01455G                                                                                                                                      | 194H                                                        | Commission or brokerage                                   | 95689                                                                    | 95689                                                                                                                                    | 95689                                                                            | 4784                                           | 0                                                                                          | 0                                          | 0                                                                                                            |  |     |
| 5     | HYDM01455G                                                                                                                                      | 194-I                                                       | Rent                                                      | 902185                                                                   | 902185                                                                                                                                   | 902185                                                                           | 90228                                          | 0                                                                                          | 0                                          | 0                                                                                                            |  |     |
| 6     | HYDM01455G                                                                                                                                      | 194J                                                        | Fees for professional or technical services               | 1817667                                                                  | 1817667                                                                                                                                  | 1817667                                                                          | 181767                                         | 0                                                                                          | 0                                          | 0                                                                                                            |  |     |
| 34 b  | Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:                 |                                                             |                                                           |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  | Yes |
| S.No. | Tax deduction and collection Account Number (TAN)                                                                                               | Type of Form                                                | Due date for furnishing                                   | Date of furnishing, if furnished                                         | Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported | If not, please furnish list of details/transactions which are not reported       |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 1     | HYDM01455G                                                                                                                                      | 26Q                                                         | 31/07/2018                                                | 27/07/2018                                                               | Yes                                                                                                                                      |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 2     | HYDM01455G                                                                                                                                      | 26Q                                                         | 31/10/2018                                                | 19/10/2018                                                               | Yes                                                                                                                                      |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 3     | HYDM01455G                                                                                                                                      | 26Q                                                         | 31/01/2019                                                | 28/01/2019                                                               | Yes                                                                                                                                      |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 4     | HYDM01455G                                                                                                                                      | 24Q                                                         | 30/06/2019                                                | 30/05/2019                                                               | Yes                                                                                                                                      |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 5     | HYDM01455G                                                                                                                                      | 26Q                                                         | 31/05/2019                                                | 25/05/2019                                                               | Yes                                                                                                                                      |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 34 c  | Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish                                 |                                                             |                                                           |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  | Yes |
| S.No. | Tax deduction and collection Account Number (TAN)                                                                                               | Amount of interest under section 201(1A)/206C(7) is payable | Amount paid out of column (2) along with date of payment. |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
|       |                                                                                                                                                 |                                                             | Amount      Dates of payment                              |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 1     | HYDM01455G                                                                                                                                      | 318                                                         | 303 18/07/2018                                            |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 2     | HYDM01455G                                                                                                                                      | 0                                                           | 36 26/07/2018                                             |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 3     | HYDM01455G                                                                                                                                      | 486                                                         | 1362 10/04/2019                                           |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 4     | HYDM01455G                                                                                                                                      | 0                                                           | 501 03/05/2019                                            |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 35 a  | In the case of a trading concern, give quantitative details of principal items of goods traded                                                  |                                                             |                                                           |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| S.No. | Item Name                                                                                                                                       | Unit                                                        | Opening stock                                             | Purchases during the previous year                                       | Sales during the previous year                                                                                                           | Closing stock                                                                    | Shortage excess, if any                        |                                                                                            |                                            |                                                                                                              |  |     |
| Nil   |                                                                                                                                                 |                                                             |                                                           |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |
| 35 b  | In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :- |                                                             |                                                           |                                                                          |                                                                                                                                          |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |  |     |

|                                                                                                                 |                                                                                                                                                                                                             |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------|----------------------------|------------------------------------|------------------------------------------------|--------------------------------|---------------|-----------------------------|----------------------|----------------------------|
| 35                                                                                                              | bA                                                                                                                                                                                                          | Raw materials :                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
|                                                                                                                 |                                                                                                                                                                                                             | S.No.                                   | Item Name                                                      | Unit                                                            | Opening stock              | Purchases during the previous year | Consumption during the previous year           | Sales during the previous year | Closing stock | *Yield of finished products | *Percentage of yield | Shortage of excess, if any |
|                                                                                                                 |                                                                                                                                                                                                             | Nil                                     |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| 35                                                                                                              | bB                                                                                                                                                                                                          | Finished products :                     |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
|                                                                                                                 |                                                                                                                                                                                                             | S.No.                                   | Item Name                                                      | Unit                                                            | Opening stock              | Purchases during the previous year | Quantity manufactured during the previous year | Sales during the previous year | Closing stock | Shortage excess, if any     |                      |                            |
|                                                                                                                 |                                                                                                                                                                                                             | Nil                                     |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| 35                                                                                                              | bC                                                                                                                                                                                                          | By products :                           |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
|                                                                                                                 |                                                                                                                                                                                                             | S.No.                                   | Item Name                                                      | Unit                                                            | Opening stock              | Purchases during the previous year | Quantity manufactured during the previous year | Sales during the previous year | Closing stock | Shortage excess, if any     |                      |                            |
|                                                                                                                 |                                                                                                                                                                                                             | Nil                                     |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| 36                                                                                                              | In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-                                                                                      |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
|                                                                                                                 | S.No.                                                                                                                                                                                                       | (a) Total amount of distributed profits | (b) Amount of reduction as referred to in section 115-O(1A)(i) | (c) Amount of reduction as referred to in section 115-O(1A)(ii) | (d) Total tax paid thereon | (e) Date of Payment with Amounts   |                                                |                                |               |                             |                      |                            |
|                                                                                                                 |                                                                                                                                                                                                             |                                         |                                                                |                                                                 |                            | Amount                             | Dates of payment                               |                                |               |                             |                      |                            |
|                                                                                                                 |                                                                                                                                                                                                             | Nil                                     |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| A(a)                                                                                                            | Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2                                                                         |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| A(b)                                                                                                            | If yes, please furnish the following details:                                                                                                                                                               |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
|                                                                                                                 | S.No.                                                                                                                                                                                                       | Amount received (in Rs.)                |                                                                |                                                                 |                            | Date of receipt                    |                                                |                                |               |                             |                      |                            |
|                                                                                                                 |                                                                                                                                                                                                             | Nil                                     |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| 37                                                                                                              | Whether any cost audit was carried out                                                                                                                                                                      |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      | No                         |
|                                                                                                                 | If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor                                                   |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| 38                                                                                                              | Whether any audit was conducted under the Central Excise Act, 1944                                                                                                                                          |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      | No                         |
|                                                                                                                 | If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor                                                        |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| 39                                                                                                              | Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor                                        |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      | No                         |
|                                                                                                                 | If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor                                                        |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| 40                                                                                                              | Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:                                                                                                          |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| No                                                                                                              | Particulars                                                                                                                                                                                                 | Previous Year                           |                                                                |                                                                 | Preceding previous Year    |                                    |                                                |                                |               |                             |                      |                            |
| a                                                                                                               | Total turnover of the assessee                                                                                                                                                                              | 15128871                                |                                                                |                                                                 | 23597280                   |                                    |                                                |                                |               |                             |                      |                            |
| b                                                                                                               | Gross profit / Turnover                                                                                                                                                                                     | 0                                       | 15128871                                                       | 0.00 %                                                          | 0                          | 23597280                           | 0.00 %                                         |                                |               |                             |                      |                            |
| c                                                                                                               | Net profit / Turnover                                                                                                                                                                                       | 7269822                                 | 15128871                                                       | 48.05 %                                                         | 125033605                  | 23597280                           | 529.86 %                                       |                                |               |                             |                      |                            |
| d                                                                                                               | Stock-in-Trade / Turnover                                                                                                                                                                                   | 0                                       | 15128871                                                       | 0.00 %                                                          | 0                          | 23597280                           | 0.00 %                                         |                                |               |                             |                      |                            |
| e                                                                                                               | Material consumed/ Finished goods produced                                                                                                                                                                  | 0                                       | 0                                                              | 0.00 %                                                          | 0                          | 0                                  | 0.00 %                                         |                                |               |                             |                      |                            |
| (The details required to be furnished for principal items of goods traded or manufactured or services rendered) |                                                                                                                                                                                                             |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |
| 41                                                                                                              | Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings |                                         |                                                                |                                                                 |                            |                                    |                                                |                                |               |                             |                      |                            |

| S.No. | Financial year to which demand/refund relates to                                                                                                                 | Name of other Tax law                                   | Type (Demand raised/Refund received)                  | Date of demand raised/refund received | Amount                                                                                                 | Remarks                                                                        |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Nil   |                                                                                                                                                                  |                                                         |                                                       |                                       |                                                                                                        |                                                                                |
| 42    | A(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? No                                                     |                                                         |                                                       |                                       |                                                                                                        |                                                                                |
|       | A(b) If yes, please furnish the following details:                                                                                                               |                                                         |                                                       |                                       |                                                                                                        |                                                                                |
| S.No. | Income-tax Department Reporting Entity Identification Number                                                                                                     | Type of Form                                            | Due date for furnishing                               | Date of furnishing, if furnished      | Whether the Form contains information about all details/transactions which are required to be reported | If not, please furnish list of the details/transactions which are not reported |
| 43    | A(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 No |                                                         |                                                       |                                       |                                                                                                        |                                                                                |
|       | A(b) If yes, please furnish the following details:                                                                                                               |                                                         |                                                       |                                       |                                                                                                        |                                                                                |
| S.No. | Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity                                                          | Name of parent entity                                   | Name of alternate reporting entity (if applicable)    | Date of furnishing of report          |                                                                                                        |                                                                                |
|       | A(c) If Not due, please enter expected date of furnishing the report                                                                                             |                                                         |                                                       |                                       |                                                                                                        |                                                                                |
| 44    | Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2020)                    |                                                         |                                                       |                                       |                                                                                                        |                                                                                |
| S.No. | Total amount of Expenditure incurred during the year                                                                                                             | Expenditure in respect of entities registered under GST |                                                       |                                       |                                                                                                        | Expenditure relating to entities not registered under GST                      |
|       |                                                                                                                                                                  | Relating to goods or services exempt from GST           | Relating to entities falling under composition scheme | Relating to other registered entities | Total payment to registered entities                                                                   |                                                                                |

Place SECUNDERABAD  
Date 31/10/2019

Name AJAY CHIRANJILAL MEHTA  
Membership Number 035449  
FRN (Firm Registration Number) 00000000  
Address 5-4-187/3 AND 4, 1ST FLOOR, SOHAM MANSION, M G ROAD, RANIGUNJ, SECUNDERABAD, TELANGANA, 500003,

#### Form Filing Details

|                   |          |
|-------------------|----------|
| Revision-Original | Original |
|-------------------|----------|

| Addition Details (From Point No. 18) |        |                  |                 |         |                          |                      |               |              |
|--------------------------------------|--------|------------------|-----------------|---------|--------------------------|----------------------|---------------|--------------|
| Description of Block of Assets       | Sl.No. | Date of Purchase | Date put to use | Amount  | Adjustment on account of |                      |               | Total Amount |
|                                      |        |                  |                 |         | MODVAT                   | Exchange Rate Change | Subsidy Grant |              |
| Plant & Machinery @ 15%              | 1      | 31/08/2018       | 31/08/2018      | 9099717 | 0                        | 0                    | 0             | 9099717      |
| Total of Plant & Machinery @ 15%     |        |                  |                 |         |                          |                      |               |              |
| Furnitures & Fittings @ 10%          |        |                  |                 |         |                          |                      |               | 9099717      |
| Total of Furnitures & Fittings @ 10% |        |                  |                 |         |                          |                      |               |              |
| Plant & Machinery @ 40%              | 2      | 21/04/2018       | 21/04/2018      | 6020    | 0                        | 0                    | 0             | 6020         |
|                                      |        | 09/03/2019       | 09/03/2019      | 9999    | 0                        | 0                    | 0             | 9999         |
| Total of Plant & Machinery @ 40%     |        |                  |                 |         |                          |                      |               | 16019        |

| Deduction Details(From Point No. 18) |        |                   |        |
|--------------------------------------|--------|-------------------|--------|
| Description of Block of Assets       | Sl.No. | Date of Sale etc. | Amount |
| Plant & Machinery @ 15%              | 1      | 08/10/2018        | 789625 |
|                                      | 2      | 08/10/2018        | 0      |
| Total of Plant & Machinery @ 15%     |        |                   | 789625 |
| Furnitures & Fittings @ 10%          |        |                   |        |
| Total of Furnitures & Fittings @ 10% |        |                   |        |
| Plant & Machinery @ 40%              |        |                   |        |
| Total of Plant & Machinery @ 40%     |        |                   |        |



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

**INDEPENDENT AUDITOR'S REPORT**

TO  
THE MEMBERS OF  
M/s. MODI PROPERTIES PRIVATE LIMITED

**REPORT ON THE FINANCIAL STATEMENTS**

**OPINION**

I have audited the accompanying Standalone financial statements of **MODI PROPERTIES PRIVATE LIMITED ("the Company")** which comprise the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss for the year then ended, the Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone 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, of the state of affairs of the Company as at March 31, 2019, and profit for the year ended on that date.

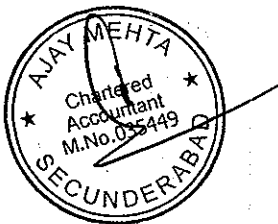
**BASIS OF OPINION**

I conducted the audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to the audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilled other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

**KEY AUDIT MATTERS**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

As per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.







**INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

**RESPONSIBILITY OF MANAGEMENT FOR THE FINANCIAL STATEMENTS**

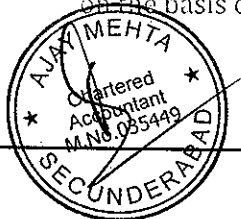
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

In preparing the financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

**AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

My objective is 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.







As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.







**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

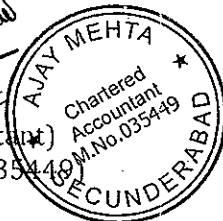
As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, I report that:

I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit.

- a) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.
- b) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- c) In my opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
- e) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
  - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

*Ajay Mehta*  
Ajay Mehta  
(Chartered Accountant)  
(Membership No. 035449)



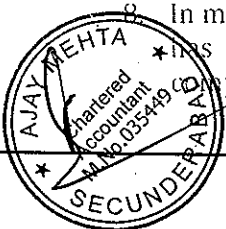
Place: Secunderabad  
Date: 29<sup>th</sup> September 2019



### ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

Referred to in Paragraph 1 under "Report on Other Legal and Regulatory Requirements" of my report of even date

1. In relation to the fixed assets:
  - a. The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets;
  - b. As explained to me, the fixed assets were physically verified during the year by the Management in accordance with a regular Programme of verification which, in my opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to me, no material discrepancies were noticed on such verification.
  - c. The title deeds of immovable properties are held in the name of the company.
2. As explained to me, inventories were physically verified during the year by the management at reasonable intervals no material discrepancies were noticed.
3. According to the Information given to me the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the Register maintained under section 189 of the Companies Act.
4. In my opinion and according to the information and explanations given to me, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
5. In my opinion and according to the information and explanations given to me, the Company has not accepted any deposits during the year, hence reporting under clause 3(v) of the Order are not applicable to the Company.
6. The Central Government has not prescribed maintenance of cost records by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014 prescribed by the Central Government under Section 148(1) of the Companies Act, 2013. Hence, reporting under clause 3(vi) of the Order are not applicable to the company.
7. According to the information and explanations given to me, in respect of statutory dues:
  - a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Value Added Tax, Wealth tax, Service tax, Customs duty, Excise duty, Cess, and other material statutory dues applicable to it with the appropriate authorities;
  - b) There are no disputed amount payable in respect of Income tax, Provident Fund, Employees' State Insurance, Sales-tax, Value Added Tax, Wealth tax, Service tax, Customs duty, Excise duty, Cess, and other material statutory dues in arrears as at March 31st 2019 for a period of more than 6 months from the date they become payable.
  - c) There were no dues of Service Tax, value Added Tax, Service Tax, Wealth Tax, Custom Duty, Excise Duty and Cess which have not been deposited as at March 31, 2019 on account of dispute.
8. In my opinion and according to the information and explanations given to me, the Company has not defaulted in the repayment of any dues to banks and financial institutions. The Company has not issued any debentures during the year.







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

9. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable.
10. To the best of my knowledge and according to the information and explanations given to me, no fraud by the Company and no fraud on the Company by its officers or employees has been noticed or reported during the year.
11. The provisions of Section 197 of the Act are not applicable to the company and hence reporting under clause 3(xi) of the order is not applicable to the company.
12. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.
13. In my opinion and according to the information and explanations given to me, all the transactions with related parties are in compliance with section 177 and 188 of the Act where applicable and the details have been disclosed in the financial statements etc. as required by the applicable accounting standards.
14. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause 3(xiv) of the Order is not applicable to the Company.
15. Pursuant to provisions of section 192 of the Act, the company has not entered into any non-cash transactions with directors of persons connected with him.
16. The Company is not required to be registered under Section 45-I of the Reserve Bank of India Act, 1934.

Ajay Mehta  
(Chartered Accountant)  
Membership No.035449



Place: Secunderabad  
Date: 29<sup>th</sup> September, 2019.



**MODI PROPERTIES PRIVATE LIMITED**  
**CIN: U65993TG1994PTC017795**  
**Balance Sheet as at 31st March, 2019**

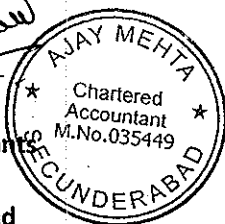
(in ₹)

| Particulars |                                 | Note No. | As at 31st March, 2019 |              | As at 31st March, 2018 |              |
|-------------|---------------------------------|----------|------------------------|--------------|------------------------|--------------|
| I.          | <b>EQUITY AND LIABILITIES</b>   |          |                        |              |                        |              |
| 1           | <b>Shareholders' funds</b>      |          |                        |              |                        |              |
| (a)         | Share capital                   | 2        | 9,22,000               |              | 9,22,000               |              |
| (b)         | Reserves and surplus            | 3        | 32,25,81,925           | 32,35,03,925 | 31,53,12,103           | 31,62,34,103 |
| 2           | <b>Non-current Liabilities</b>  |          |                        |              |                        |              |
| (a)         | Long Term Borrowings            | 4        |                        | 76,16,597    |                        | 34,78,640    |
| 3           | <b>Current liabilities</b>      |          |                        |              |                        |              |
| (a)         | Short Term Borrowings           | 5        | 39,41,806              |              | 76,39,476              |              |
| (b)         | Short term Provison             | 6        | 23,40,568              |              | 22,64,914              |              |
| (c)         | Other current liabilities       | 7        | 57,11,427              |              | 69,68,703              |              |
|             |                                 |          |                        | 1,19,93,802  |                        | 1,68,73,093  |
|             | <b>TOTAL</b>                    |          |                        | 34,31,14,323 |                        | 33,65,85,836 |
| II.         | <b>ASSETS</b>                   |          |                        |              |                        |              |
|             | <b>Non-current assets</b>       |          |                        |              |                        |              |
| 1           | (a) Property Plant & Equipment  |          |                        |              |                        |              |
|             | (i) Tangible assets             | 8        | 1,23,18,256            |              | 77,01,492              |              |
| (b)         | Non-current investments         | 9        | 24,74,81,730           |              | 28,68,54,719           |              |
| (c)         | Long-term loans and advances    | 10       | 1,66,72,247            |              | 86,51,280              |              |
| (c)         | Deferred tax asset              | -        | 5,76,212               |              | 8,95,172               |              |
|             |                                 |          |                        | 27,70,48,444 |                        | 30,41,02,663 |
| 2           | <b>Current assets</b>           |          |                        |              |                        |              |
| (a)         | Trade Receivables               | 11       | 15,63,035              |              | 16,96,170              |              |
| (b)         | Cash and Bank balances          | 12       | 1,90,18,790            |              | 1,61,21,699            |              |
| (c)         | Short-term loans and advances   | 13       | 1,09,21,515            |              | 25,58,958              |              |
| (d)         | Inventories                     | 14       | 3,45,62,538            |              | 90,93,805              |              |
| (e)         | Other current assets            | 15       | -                      | 6,60,65,879  | 30,12,541              | 3,24,83,173  |
|             | <b>TOTAL</b>                    |          |                        | 34,31,14,323 |                        | 33,65,85,836 |
|             | Significant Accounting Policies | 1        |                        |              |                        |              |
|             | Notes to Financial Statements   | 2 to 22  |                        |              |                        |              |

As per my Report of even date

For and on behalf of the Board

(Ajay Mehta)  
Chartered Accountant  
M.NO.035449  
Place : Secunderabad  
Date : 29/09/2019



(Soham Modi)  
Managing Director  
DIN: 00522546  
Place : Secunderabad  
Date : 29/09/2019

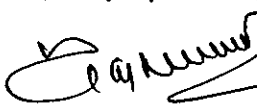
(Tejal Modi)  
Director  
DIN: 06983437

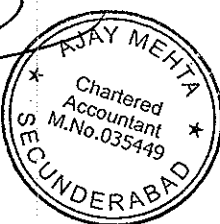


**MODI PROPERTIES PRIVATE LIMITED**  
**CIN: U65993TG1994PTC017795**  
**Profit and Loss for the year ended 31st March, 2019**

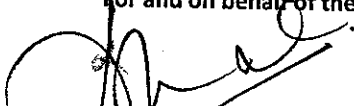
| Particulars                                 |         | Note No. | As at 31st March, 2019 |             | As at 31st March, 2018 |              |
|---------------------------------------------|---------|----------|------------------------|-------------|------------------------|--------------|
| <b>INCOME :</b>                             |         |          |                        |             |                        |              |
| I. Revenue from operations                  | 16      |          | 1,51,28,871            |             | 2,35,97,280            |              |
| II. Other income                            | 17      |          | 2,11,04,825            |             | 13,02,85,412           |              |
| III. <b>Total Revenue(I+II)</b>             |         |          |                        | 3,62,33,696 | -                      | 15,38,82,692 |
| <b>IV. EXPENSES :</b>                       |         |          |                        |             |                        |              |
| Employee benefits expense                   | 18      |          | 43,54,145              |             | 33,44,247              |              |
| Finance costs                               | 19      |          | 11,08,457              |             | 6,85,295               |              |
| Depreciation                                | 8       |          | 39,61,955              |             | 16,25,466              |              |
| Share of loss from partnership firms        | 20      |          | 1,04,00,750            |             | 1,54,51,490            |              |
| Other Expenses                              | 21      |          | 87,43,953              |             | 86,37,761              |              |
| <b>Total expenses</b>                       |         |          |                        | 2,85,69,260 | -                      | 2,97,44,259  |
| V. <b>Profit before tax</b>                 |         |          |                        | 76,64,436   |                        | 12,41,38,433 |
| VI. Tax expense:                            |         |          |                        |             |                        |              |
| (1) Current tax                             |         |          | 75,654                 |             | 22,64,914              |              |
| (2) Deferred tax                            |         |          | 3,18,960               |             | -8,95,172              |              |
| VII. <b>Net Profit for the period(V-VI)</b> |         |          |                        | 3,94,614    |                        | 13,69,742    |
| VIII. Earnings per equity share:            |         |          |                        | 72,69,822   |                        | 12,27,68,691 |
| (1) Basic                                   |         |          |                        | 788         |                        | 13,315       |
| Significant Accounting Policies             | 1       |          |                        |             |                        |              |
| Notes to Financial Statements               | 2 to 22 |          |                        |             |                        |              |

As per my Report of even date

  
**(Ajay Mehta)**  
Chartered Accountants  
M.NO.035449  
Place : Secunderabad  
Date : 29/09/2019



For and on behalf of the Board

  
**(Soham Modi)**  
Managing Director  
DIN: 00522546  
Place : Secunderabad  
Date : 29/09/2019

  
**(Tejal Modi)**  
Director  
DIN: 06983437



**MODI PROPERTIES PRIVATE LIMITED**  
**CIN: U65993TG1994PTC017795**  
**Cash Flow statement for the year ended 31st March 2019**

|                                                               | (in ₹)                 |                        |
|---------------------------------------------------------------|------------------------|------------------------|
| Particulars                                                   | As at 31st March, 2019 | As at 31st March, 2018 |
| <b>Net Profit before taxation</b>                             | 76,64,436              | 12,41,38,433           |
| <b>Adjustments for:</b>                                       |                        |                        |
| Depreciation and Amortization                                 | 39,61,955              | 16,25,466              |
| Interest expense                                              | 11,08,457              | 6,85,295               |
| Share of Firm tax                                             | 65,83,999              | 1,53,68,627            |
| Share of (Profit)/Loss from Partnership firms                 | (1,53,88,233)          | (12,83,98,463)         |
| Profit on sale of fixed Asset                                 | (2,52,609)             | (10,56,867)            |
| Interest income                                               | (13,45,455)            | (7,02,179)             |
| <b>Operating profit before working capital changes</b>        | <b>23,32,550</b>       | <b>1,16,60,312</b>     |
| <b>Adjustments for changes in working capital</b>             |                        |                        |
| (Increase)/Decrease in Trade receivables                      | 1,33,135               | (9,65,551)             |
| (Increase)/Decrease in Loans & Advances                       | (68,85,084)            | (19,47,499)            |
| (Increase)/Decrease in inventories                            | (2,54,68,733)          | (90,93,805)            |
| Increase/(Decrease) in Short term borrowings                  | (36,97,670)            | 33,74,039              |
| (Increase)/Decrease in other current Assets                   | 30,12,541              | (20,65,762)            |
| Increase/(Decrease) in Current Liabilities                    | (12,57,276)            | 39,52,182              |
| <b>Cash generated from operations</b>                         | <b>(3,18,30,536)</b>   | <b>49,13,916</b>       |
| <b>Less:</b>                                                  |                        |                        |
| Direct Taxes Paid (Net of refunds)                            | (14,77,474)            | -                      |
| <b>Net cash from operating activities</b>                     | <b>(3,33,08,009)</b>   | <b>49,13,916</b>       |
| <b>Cash flow from investing activities</b>                    |                        |                        |
| (Purchase)/Sale of fixed assets                               | (83,26,111)            | 30,93,913              |
| Loans and advances                                            | (80,20,967)            | (66,74,107)            |
| Share of Firm tax                                             | (65,83,999)            | (1,53,68,627)          |
| Share of Profit/(Loss) from Partnership firms                 | 1,53,88,233            | 12,83,98,463           |
| Interest Income received                                      | 13,45,455              | 7,02,179               |
| Investment in partnership firms                               | 3,93,72,989            | (11,28,43,389)         |
| <b>Net cash from / (used in) investing activities</b>         | <b>3,31,75,601</b>     | <b>(26,91,568)</b>     |
| <b>Cash flow from financing activities</b>                    |                        |                        |
| Interest (Net)                                                | (11,08,457)            | (6,85,295)             |
| Repayment of longterm borrowings                              | 41,37,957              | 14,30,456              |
| <b>Net cash from / (used in) financing activities</b>         | <b>30,29,500</b>       | <b>7,45,161</b>        |
| <b>Net increase / (decrease) in cash and cash equivalents</b> | <b>28,97,091</b>       | <b>29,67,509</b>       |
| <b>Cash and cash equivalents at the beginning of the year</b> | <b>1,61,21,699</b>     | <b>1,31,54,190</b>     |
| <b>Cash and cash equivalents at the end of the year</b>       | <b>1,90,18,790</b>     | <b>1,61,21,699</b>     |

**Components of cash and cash equivalents**

|                                        |                    |                    |
|----------------------------------------|--------------------|--------------------|
| Cash on Hand                           | 2,09,009           | 2,01,950           |
| With banks on current accounts         | 8,09,781           | 1,54,19,749        |
| With banks on Fixed Deposits           | 1,80,00,000        | 5,00,000           |
| <b>Total cash and cash equivalents</b> | <b>1,90,18,790</b> | <b>1,61,21,699</b> |

As per my Report of even date

*(Signature)*  
**(Ajay Mehta)**  
Chartered Accountant  
M.NO.035449  
Place : Secunderabad  
Date : 29/09/2019

For and on behalf of the Board

*(Signature)*  
**(Soham Modi)**  
Managing Director  
DIN: 00522546  
Place : Secunderabad  
Date : 29/09/2019

*(Signature)*  
**(Tejal Modi)**  
Director  
DIN: 06983437



**MODI PROPERTIES PRIVATE LIMITED**

**CIN: U65993TG1994PTC017795**

**Notes on Financials for the Year ended 31st March,2019**

**B. Details of Other Investments**

(in ₹)

**1 Investments in Partnership firms**

| Name of the Firm                   | As at 31st March,2019 | As at 31st March,2018 |
|------------------------------------|-----------------------|-----------------------|
| B & C Estates                      | 4,42,86,439           | 6,10,36,439           |
| Kadokia & Modi Housing             | 59,269                | 6,45,307              |
| Silver Oak Realty                  | 5,75,50,253           | 5,18,36,688           |
| Paramount Builders                 | 1,65,19,323           | 3,58,41,022           |
| Paramount Estates                  | 13,65,224             | 1,76,43,552           |
| Silver Oak Estates                 | -                     | 5,08,981              |
| Summit Builders                    | 3,75,834              | 51,28,335             |
| Mehta & Modi Realty (Suryapet )LLP | 23,079                | 31,298                |
| Summit Sales LLP                   | 2,75,32,553           | 1,85,40,219           |
| Silver Oak Villas LLP              | 2,52,47,860           | 6,68,48,555           |
| Alpine Estates                     | 14,21,947             | 13,72,180             |
| Modi Realty Mallapur LLP           | 1,95,31,274           | 95,68,160             |
| Paramount Avenues LLP              | 1,82,606              | 1,38,521              |
| Modi Realty Pochram LLP            | 38,81,320             | 20,11,463             |
| Aides Developers                   | 15,916                |                       |
| East Side Residency Annozīguda LLP | 3,37,08,605           |                       |
| Modi Realty Kowkur LLP             | 12,956                |                       |
| Modi Realty Muraharapally LLP      | 23,272                |                       |
| <b>Total</b>                       | <b>23,17,37,730</b>   | <b>27,11,50,720</b>   |

**Details investment in Partnership Firms**

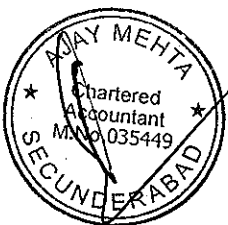
The company is partner in a partnership firm M/s B & C Esates. The share of Profit/(Loss) for the year is ₹

(i) **Rs.17,07,18,466.54.** The details of partners of the firm are as under :

| Name of the Partner       | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|---------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                           | % of share            | Capital Balance | % of share            | Capital Balance |
| Green Sopace (5%)         | 5.00%                 | (2,00,875)      | 5.00%                 | 49,05,366       |
| Chanda Srinivasarao (11%) | 11.00%                | 45,59,696       | 11.00%                | 1,57,93,427     |
| KV Subba Reddy (14%)      | 14.00%                | 65,96,737       | 14.00%                | 2,08,94,212     |
| Bhaves Mehta (12.5%)      | 12.50%                | 51,33,088       | 12.50%                | 1,78,98,691     |
| Mehul V Mehta (6.25%)     | 6.25%                 | 19,96,544       | 6.25%                 | 83,79,346       |
| Purvi M Mehta (6.25%)     | 6.25%                 | 19,96,544       | 6.25%                 | 83,79,346       |
| K Nageswar Rao (5%)       | 5.00%                 | 5,57,235        | 5.00%                 | 56,63,476       |
| K Nirmala (5%)            | 5.00%                 | 5,57,235        | 5.00%                 | 56,63,476       |
| K Ashok (5%)              | 5.00%                 | 5,57,235        | 5.00%                 | 56,63,476       |
| K Anuradha (5%)           | 5.00%                 | 5,57,235        | 5.00%                 | 56,63,476       |
| MPPL (25%)                | 25.00%                | 4,42,86,439     | 25.00%                | 6,10,36,439     |

(ii) The company is partner in a partnership firm M/s Kadokia & Modi Housing. The share of Profit/(Loss) for the year is **72,82,278.36.** The details of partners of the firm are as under :

| Name of the Partner     | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|-------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                         | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt Ltd | 51.00%                | 59,269          | 51.00%                | 6,45,307        |
| Sharad J Kadokia        | 49.00%                | 4,25,626        | 49.00%                | 15,06,057       |



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**MODI PROPERTIES PRIVATE LIMITED**  
**CIN: U65993TG1994PTC017795**  
**Notes on Financial Statements for the Year ended 31st March, 2019**

(in ₹)

| 2 Share Capital                                       | As at 31st March, 2019 | As at 31st March, 2018 |
|-------------------------------------------------------|------------------------|------------------------|
| <b>Authorised Share Capital</b>                       |                        |                        |
| 10,000 Equity Shares of ₹ 100/- each                  | 10,00,000              | 10,00,000              |
| <b>Issued, Subscribed &amp; Paid up Share Capital</b> |                        |                        |
| 9,220 Equity Shares of ₹ 100/- each fully paid        | 9,22,000               | 9,22,000               |
| <b>Total</b>                                          | <b>9,22,000</b>        | <b>9,22,000</b>        |

2.1 The reconciliation of the number of shares outstanding is set out below :

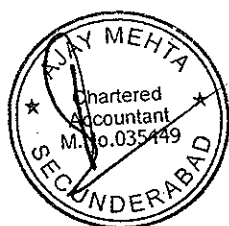
| Particulars                                     | As at 31st March, 2019 |          | As at 31st March, 2018 |          |
|-------------------------------------------------|------------------------|----------|------------------------|----------|
|                                                 | No. of shares          | Amount   | No. of shares          | Amount   |
| Shares outstanding at the beginning of the year | 9,220                  | 9,22,000 | 9,220                  | 9,22,000 |
| Shares issued during the year                   | -                      | -        | -                      | -        |
| Shares bought back during the year              | -                      | -        | -                      | -        |
| Shares outstanding at the end of the year       | 9,220                  | 9,22,000 | 9,220                  | 9,22,000 |

2.2 The details of Shareholders holding more than 5% shares :

| Name of Shareholder | As at 31st March, 2019 |               | As at 31st March, 2018 |               |
|---------------------|------------------------|---------------|------------------------|---------------|
|                     | No. of Shares held     | % of Holding  | No. of Shares held     | % of Holding  |
| Soham Modi          | 9,020                  | 97.83%        | 9,020                  | 97.83%        |
| <b>Total</b>        | <b>9,020</b>           | <b>97.83%</b> | <b>9,020</b>           | <b>97.83%</b> |

| 3 RESERVES AND SURPLUS                               | As at 31st March, 2019 |                     | As at 31st March, 2018 |                     |
|------------------------------------------------------|------------------------|---------------------|------------------------|---------------------|
| <b>a General Reserve</b>                             |                        |                     |                        |                     |
| As per last balance sheet                            |                        | 30,00,000           |                        | 30,00,000           |
| <b>b Surplus as per statement of profit and loss</b> |                        |                     |                        |                     |
| As per last balance sheet                            | 31,23,12,103           |                     | 18,95,43,412           |                     |
| Add/Less: Profit / (Loss) for the year               | 72,69,822              | 31,95,81,925        | 12,27,68,691           | 31,23,12,103        |
| <b>Total</b>                                         |                        | <b>32,25,81,925</b> |                        | <b>31,53,12,103</b> |

| 4 Long Term Borrowings                     | As at 31st March, 2019 |           | As at 31st March, 2018 |          |
|--------------------------------------------|------------------------|-----------|------------------------|----------|
| <u>Secured</u>                             | Non Current            | Current   | Non Current            | Current  |
| <b>(a) Vehicle loans from banks</b>        |                        |           |                        |          |
| (i) Yes Bank                               | 49,67,637              | 11,38,758 | -                      | -        |
| (Secured against hypothecation Vehicle)    |                        |           |                        |          |
| (ii) Kotak Bank Ltd                        | 26,48,960              | 8,29,680  | 34,78,640              | 7,66,873 |
| (Secured against hypothecation of Vehicle) |                        |           |                        |          |
|                                            | 76,16,597              | 19,68,438 | 34,78,640              | 7,66,873 |



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**MODI PROPERTIES PRIVATE LIMITED**

**CIN: U65993TG1994PTC017795**

**Notes on Financial Statements for the Year ended 31st March, 2019**

(in ₹)

|   |                                                 |                                   |                                   |
|---|-------------------------------------------------|-----------------------------------|-----------------------------------|
| 5 | <b>SHORT TERM BORROWINGS</b>                    | <b>As at 31st March,<br/>2019</b> | <b>As at 31st March,<br/>2018</b> |
|   | Unsecured Loan                                  |                                   |                                   |
|   | Loans, Deposits & Advances from related parties |                                   |                                   |
|   | From Directors                                  | 30,02,755                         | 66,80,925                         |
|   | From others                                     | 9,39,051                          | 9,58,551                          |
|   | <b>Total</b>                                    | <b>39,41,806</b>                  | <b>76,39,476</b>                  |

|   |                             |                                   |                                   |
|---|-----------------------------|-----------------------------------|-----------------------------------|
| 6 | <b>SHORT TERM PROVISION</b> | <b>As at 31st March,<br/>2019</b> | <b>As at 31st March,<br/>2018</b> |
|   | Provision for Tax           | 23,40,568                         | 22,64,914                         |
|   | <b>Total</b>                | <b>23,40,568</b>                  | <b>22,64,914</b>                  |

|   |                                                                    |                                   |                                   |
|---|--------------------------------------------------------------------|-----------------------------------|-----------------------------------|
| 7 | <b>Other Current Liabilities</b>                                   | <b>As at 31st March,<br/>2019</b> | <b>As at 31st March,<br/>2018</b> |
|   | (i) Current Maturities of Longterm Liabilities<br>(refer note 4.1) | 19,68,438                         | 7,66,873                          |
|   | (ii) Other payables                                                |                                   |                                   |
|   | (a) Statutory Dues                                                 | 26,43,834                         | 39,76,463                         |
|   | (b) Others                                                         |                                   |                                   |
|   | Audit Fees Payable                                                 | 29,500                            | 43,200                            |
|   | Payable to Suppliers & Others                                      | 10,69,655                         | 21,82,167                         |
|   | <b>Total</b>                                                       | <b>57,11,427</b>                  | <b>69,68,703</b>                  |



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**MODI PROPERTIES PRIVATE LIMITED**  
**CIN: U65993TG1994PTC017795**  
**Notes on Financial Statements for the Year ended 31st March, 2019**

(in ₹)

| 10 Long Term Loans and Advances         | As at 31st March,<br>2019 | As at 31st March,<br>2018 |
|-----------------------------------------|---------------------------|---------------------------|
| (Unsecured and considered good)         |                           |                           |
| a. Security Deposits                    |                           |                           |
| (i) Others                              | 1,08,61,837               | 3,52,257                  |
| b. Loans and advances to other parties. | 58,10,410                 | 82,99,028                 |
| <b>Total</b>                            | <b>1,66,72,247</b>        | <b>86,51,280</b>          |

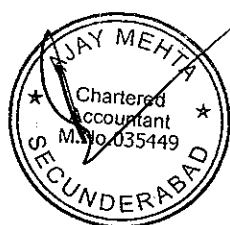
| 11 Trade Receivables           | As at 31st March,<br>2019 | As at 31st March,<br>2018 |
|--------------------------------|---------------------------|---------------------------|
| Over six months                |                           |                           |
| Unsecured, considered good     | -                         | -                         |
| Unsecured, considered doubtful | -                         | -                         |
| <b>Others</b>                  |                           |                           |
| Unsecured, considered good     | 15,63,035.48              | 16,96,169.78              |
| Unsecured, considered doubtful | -                         | -                         |
| <b>Total</b>                   | <b>15,63,035.48</b>       | <b>16,96,169.78</b>       |

| 12 Cash and Bank balances | As at 31st March,<br>2019 | As at 31st March,<br>2018 |
|---------------------------|---------------------------|---------------------------|
| a. Balances with banks    |                           |                           |
| in Current Account        | 8,09,781                  | 1,54,19,749               |
| in Fixed Deposit          | 1,80,00,000               | 5,00,000                  |
| b. Cash on hand           | 2,09,009                  | 2,01,950                  |
| <b>Total</b>              | <b>1,90,18,790</b>        | <b>1,61,21,699</b>        |

| 13 Short-term loans and advances                                             | As at 31st March,<br>2019 | As at 31st March,<br>2018 |
|------------------------------------------------------------------------------|---------------------------|---------------------------|
| (Unsecured and considered good)                                              |                           |                           |
| <b>Others</b>                                                                |                           |                           |
| Advances recoverable in cash or in kind or for which value is to be received | 1,09,21,515               | 18,48,431                 |
| Advances to employees                                                        | -                         | 7,10,527                  |
| <b>Total</b>                                                                 | <b>1,09,21,515</b>        | <b>25,58,958</b>          |

| 14 Inventory                 | As at 31st March,<br>2019 | As at 31st March,<br>2018 |
|------------------------------|---------------------------|---------------------------|
| Work in Progress Sy. No.82/1 | 3,45,62,538               | 26,51,535                 |
| A 505 PMR I                  | -                         | 16,22,423                 |
| A 508 PMR I                  | -                         | 24,09,923                 |
| A 508 PMR I                  | -                         | 24,09,924                 |
| <b>Total</b>                 | <b>3,45,62,538</b>        | <b>90,93,805</b>          |

| 15 Other current assets | As at 31st March,<br>2019 | As at 31st March,<br>2018 |
|-------------------------|---------------------------|---------------------------|
| Advance Taxes           | -                         | 30,12,541                 |
| <b>Total</b>            | <b>-</b>                  | <b>30,12,541</b>          |



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**MODI PROPERTIES PRIVATE LIMITED**

CIN: U65993TG1994PTC017795

Notes on Financial Statements for the Year ended 31st March, 2019

(in ₹)

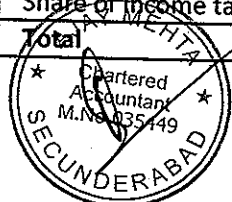
| 16 | Revenue from Operations                    | As at 31st<br>March, 2019 | As at 31st<br>March, 2018 |
|----|--------------------------------------------|---------------------------|---------------------------|
|    | Management Supervision/Service charges     | 23,32,708                 | 42,98,731                 |
|    | Royalty/Consultancy charges                | 1,04,00,000               | 1,69,00,000               |
|    | Admin Expenses & Maintenance reimbursement | 23,96,163                 | 23,98,549                 |
|    | <b>Total</b>                               | <b>1,51,28,871</b>        | <b>2,35,97,280</b>        |

| 17 | Other Income                               | As at 31st<br>March, 2019 | As at 31st<br>March, 2018 |
|----|--------------------------------------------|---------------------------|---------------------------|
|    | <b>Income from Non current investments</b> |                           |                           |
|    | a) Interest Income                         |                           |                           |
|    | From Loans and deposits                    | 1,60,635                  | -                         |
|    | From FDRs                                  | 11,84,820                 | 7,02,179                  |
|    | b) Others                                  |                           |                           |
|    | Miscellaneous income                       | 41                        | -                         |
|    | Rental income                              | 44,000                    | 45,000                    |
|    | Rounding offs                              | 6                         | 40                        |
|    | Profit on sale of Car                      | 2,52,609                  | 10,56,867                 |
|    | Profit on sale of Flats                    | 2,57,730                  | -                         |
|    | Share of Profit from Partnership Firms     | 1,92,04,984               | 12,84,81,326              |
|    | <b>Total</b>                               | <b>2,11,04,825</b>        | <b>13,02,85,412</b>       |

| 18 | Employee Benefits Expense      | As at 31st<br>March, 2019 | As at 31st<br>March, 2018 |
|----|--------------------------------|---------------------------|---------------------------|
|    | (a) Salaries and incentives    | 35,76,492                 | 30,38,217                 |
|    | (b) Contributions to -         |                           |                           |
|    | (i) Provident fund             | 1,46,950                  | 1,10,145                  |
|    | (ii) Employees State Insurance | 57,635                    | 47,155                    |
|    | (c) Staff welfare expenses     | 3,593                     | 1,43,182                  |
|    | (d) Gratuity                   | -                         | 5,548                     |
|    | (e) Retainership Allowance     | 5,69,475                  | -                         |
|    | <b>Total</b>                   | <b>43,54,145</b>          | <b>33,44,247</b>          |

| 19 | Finance costs           | As at 31st<br>March, 2019 | As at 31st<br>March, 2018 |
|----|-------------------------|---------------------------|---------------------------|
|    | a) Interest expense     |                           |                           |
|    | On Bank loans           | 6,14,788                  | 3,95,984                  |
|    | On other loans          | 4,44,472                  | 2,25,379                  |
|    | b) Other Borrowing cost | 49,197                    | 63,932                    |
|    | <b>Total</b>            | <b>11,08,457</b>          | <b>6,85,295</b>           |

| 20 | SHARE OF LOSS FROM PARTNERSHIP FIRMS | As at 31st<br>March, 2019 | As at 31st<br>March, 2018 |
|----|--------------------------------------|---------------------------|---------------------------|
|    | Share of Loss                        | 38,16,750                 | 82,863                    |
|    | Share of income tax of firm          | 65,83,999                 | 1,53,68,627               |
|    | <b>Total</b>                         | <b>1,04,00,750</b>        | <b>1,54,51,490</b>        |



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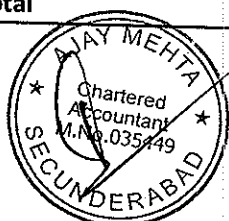
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**MODI PROPERTIES PRIVATE LIMITED**  
**CIN: U65993TG1994PTC017795**  
**Notes on Financial Statements for the Year ended 31st March, 2019**

(in ₹)

| 21 Other expenses                    | As at 31st<br>March, 2019 | As at 31st<br>March, 2018 |
|--------------------------------------|---------------------------|---------------------------|
| Power & Fuel                         | 3,87,834                  | 4,36,735                  |
| Repair & Maintenance                 | 5,71,561                  | 3,37,940                  |
| Vehicles Maintenance                 | 3,25,794                  | 1,66,188                  |
| News & Periodicals                   | 6,280                     | 13,720                    |
| Legal & Professional Fees            | 2,62,406                  | 7,36,975                  |
| Audit Fees                           |                           |                           |
| For Statutory Audit                  | 29,500                    | 43,200                    |
| For Other Matters                    | 44,650                    | 2,009                     |
| Office Maintenance                   | -                         | 1,84,352                  |
| Rates & Taxes                        | 2,30,130                  | 28,142                    |
| Printing & Stationery                | 1,72,098                  | 3,75,217                  |
| Telephone & Postage Charges          | 63,384                    | 77,921                    |
| Conveyance                           | -                         | 10,556                    |
| Travelling Expenses                  | -                         | 10,288                    |
| Advertisement                        | 10,310                    | 2,14,538                  |
| Rent                                 | 7,73,208                  | 8,34,778                  |
| Brokerage/Commission                 | 1,42,474                  | 1,40,068                  |
| AMC Charges                          | 11,800                    | 24,975                    |
| Business Promotion                   | -                         | 1,10,037                  |
| Directors Remuneration               | 36,00,000                 | 20,00,000                 |
| Housing Keeping                      | -                         | 35,293                    |
| Happy Card Expenses                  | -                         | 1,353                     |
| Miscellaneous Expenses               | 83,211                    | 89,641                    |
| Sundry Balance/bad debts Written Off | 35,695                    | 5                         |
| GST Late Filing Fees                 | -                         | 315                       |
| Discounts To Customer                | -                         | 10,000                    |
| Retainership Allowance               | -                         | 2,55,982                  |
| Car Hire Charges                     | -                         | 5,698                     |
| Common Expenditure                   | 11,27,800                 | 22,24,088                 |
| Home Line Verduer                    | -                         | 1,200                     |
| Credai Membership                    | 50,000                    | 88,500                    |
| Donation                             | -                         | 35,000                    |
| Insurerest -ESI                      | -                         | 883                       |
| Prior period Items                   | -                         | 37,403                    |
| Interest On providentfund            | -                         | 19,219                    |
| Labour Licence Fee                   | 10,000                    | 5,676                     |
| Loan Processing fee                  | -                         | 17,700                    |
| Other Insurance                      | -                         | 47,316                    |
| Trade Licence Fee                    | -                         | 6,678                     |
| Home Line Deepa Druva                | -                         | 8,172                     |
| Security charges                     | 33,605                    | -                         |
| Service charges                      | 8,041                     | -                         |
| Mayflower Platinum expenses          | 7,64,172                  | -                         |
| <b>Total</b>                         | <b>87,43,953</b>          | <b>86,37,761</b>          |



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## 22.1 RELATED PARTY DISCLOSURES

## A Key Management Personnel (KMP)

Soham Modi - Director

Tejal Modi - Director

## B Subsidiary Company/jointly Controlled Entities/Associates

Modi Housing Pvt. Ltd.

Paramount Avenues LLP

Kadakia &amp; Modi Housing Pvt. Ltd.

Silver Oak Realty (previously known as Mehta &amp; Modi Homes)

B &amp; C Estates

Paramount Builders

Paramount Estates

Summit Builders

Alpine Estates

Mehta &amp; Modi Realty Suryapet LLP

Summit Sales LLP

Silver Oak Villas LLP

Modi Realty Mallapur LLP

Modi Realty Pocharam LLP

Aides Developers

East Side Residency Annojiguda LLP

Mehta &amp; Modi Realty Kowkur LLP

Modi Realty Muraharapally LLP

GV Research Centers Private Limited

GV Discovery Centers Private Limited

## C Enterprises in which KMP and/or their relatives are interested

MC Modi Educational Trust

## D Movement in Capital Accounts in Partnership Firms/LLP

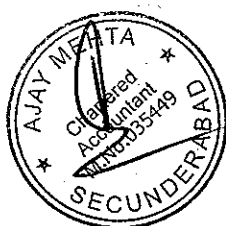
## Summary

|                                   | <u>31 March 2019</u> | <u>31 March 2018</u> |
|-----------------------------------|----------------------|----------------------|
| Amounts invested during the year  | 21,90,23,907         | 18,47,94,021         |
| Share of Income tax Refund        | -                    | -                    |
| Amounts withdrawn during the year | (23,31,17,181)       | (18,48,80,468)       |
| Share of Income tax               | (66,16,958)          | (1,53,68,627)        |
| Share of Profit / Loss            | 1,54,27,110          | 12,84,24,912         |
| Capital Account Balance           | 23,17,20,095         | 14,85,95,309         |

## Individual Entities

## 1 B &amp; C Estates

|                                   |               |               |
|-----------------------------------|---------------|---------------|
| Amounts invested during the year  | 2,88,17,829   | -             |
| Share of Income tax Refund        | -             | -             |
| Amounts withdrawn during the year | (1,20,67,829) | (4,20,00,000) |
| Share of income tax               | -             | (1,35,78,614) |
| Share of Profit / Loss            | -             | 10,28,51,695  |
| Capital Account Balance           | 4,42,86,439   | (6,10,36,439) |



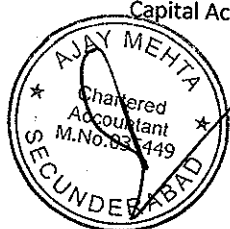
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**MODI PROPERTIES PRIVATE LIMITED****CIN: U65993TG1994PTC017795****Notes on Financial Statements for the Year ended 31st March 2019****Note. No.22****(in ₹)**

|                                                                       |               |               |
|-----------------------------------------------------------------------|---------------|---------------|
| <b>2 Kadakia &amp; Modi Housing</b>                                   |               |               |
| Amounts invested during the year                                      | 95,00,000     | -             |
| Share of Income tax Refund                                            | -             | -             |
| Amounts withdrawn during the year                                     | (1,38,00,000) | (32,00,000)   |
| Share of Income tax                                                   | -             | -             |
| Share of Profit / Loss                                                | 37,13,962     | 16,91,086     |
| Capital Account Balance                                               | 59,269        | 6,45,307      |
| <b>3 Silver Oak Realty (previous known as Mehta &amp; Modi Homes)</b> |               |               |
| Amounts invested during the year                                      | 1,25,38,424   | 1,34,65,606   |
| Share of Income tax Refund                                            | -             | -             |
| Amounts withdrawn during the year                                     | (39,00,000)   | (9,50,31,929) |
| Share of Income tax                                                   | -             | (6,08,966)    |
| Share of Profit / Loss                                                | (29,24,858)   | 1,10,28,226   |
| Capital Account Balance                                               | 5,75,50,254   | 5,18,36,688   |
| <b>4 Paramount Builders</b>                                           |               |               |
| Amounts invested during the year                                      | 3,44,15,000   | 3,28,02,975   |
| Share of Income tax Refund                                            | -             | -             |
| Amounts withdrawn during the year                                     | (5,33,75,000) | (70,000)      |
| Share of Income tax                                                   | -             | (62,280)      |
| Share of Profit / Loss                                                | (3,61,698)    | 3,62,018      |
| Capital Account Balance                                               | 1,65,19,324   | 3,58,41,022   |
| <b>5 Paramount Estates</b>                                            |               |               |
| Amounts invested during the year                                      | 1,57,32,000   | 19,50,000     |
| Share of Income tax Refund                                            | -             | -             |
| Amounts withdrawn during the year                                     | (3,12,35,000) | (35,41,500)   |
| Share of Income tax                                                   | (65,33,940)   | (7,56,075)    |
| Share of Profit / Loss                                                | 57,58,611     | 1,05,78,852   |
| Capital Account Balance                                               | 13,65,223     | 1,76,43,552   |
| <b>6 Summit Builders</b>                                              |               |               |
| Amounts invested during the year                                      | 1,27,000      | 52,46,628     |
| Share of Income tax Refund                                            | -             | -             |
| Amounts withdrawn during the year                                     | (49,03,971)   | (2,50,000)    |
| Share of Income tax                                                   | -             | (33,750)      |
| Share of Profit / Loss                                                | 24,470        | (13,667)      |
| Capital Account Balance                                               | 3,75,834      | 51,28,335     |
| <b>7 Alpine Estates</b>                                               |               |               |
| Amounts invested during the year                                      | 1,05,000      | 1,85,000      |
| Share of Income tax Refund                                            | -             | -             |
| Amounts withdrawn during the year                                     | -             | (2,00,000)    |
| Share of Income tax                                                   | (55,232)      | (78,942)      |
| Share of Profit / Loss                                                | -             | (8,334)       |
| Capital Account Balance                                               | 14,21,948     | 13,72,180     |



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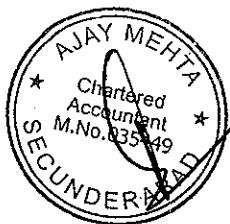


**MODI PROPERTIES PRIVATE LIMITED****CIN: U65993TG1994PTC017795****Notes on Financial Statements for the Year ended 31st March 2019**

Note. No.22

(in ₹)

|                                               |                |               |
|-----------------------------------------------|----------------|---------------|
| <b>8 Mehta &amp; Modi Realty Suryapet LLP</b> |                |               |
| Amounts invested during the year              | -              | -             |
| Share of Income tax Refund                    | -              | -             |
| Amounts withdrawn during the year             | -              | -             |
| Share of Income tax                           | -              | -             |
| Share of Profit / Loss                        | -              | -             |
| Capital Account Balance                       | (8,219)        | (7,884)       |
|                                               | 23,079         | 31,298        |
| <b>9 Summit Sales LLP</b>                     |                |               |
| Amounts invested during the year              | 83,36,677      | 1,91,60,000   |
| Share of Income tax Refund                    | -              | -             |
| Amounts withdrawn during the year             | (85,45,287)    | (66,12,000)   |
| Share of Income tax                           | -              | -             |
| Share of Profit / Loss                        | 92,00,944      | 11,15,511     |
| Capital Account Balance                       | 2,75,32,553    | 1,85,40,219   |
| <b>10 Modi Realty Mallapur LLP</b>            |                |               |
| Amounts invested during the year              | 1,02,75,124    | 98,01,298     |
| Share of Income tax Refund                    | -              | -             |
| Amounts withdrawn during the year             | (50,000)       | (2,21,650)    |
| Share of Income tax                           | -              | -             |
| Share of Profit / Loss                        | (2,62,009)     | (11,488)      |
| Capital Account Balance                       | 1,95,31,275    | 95,68,160     |
| <b>11 Modi Realty Pocharam LLP</b>            |                |               |
| Amounts invested during the year              | 19,91,650      | 25,26,504     |
| Share of Income tax Refund                    | -              | -             |
| Amounts withdrawn during the year             | (80,000)       | (5,00,000)    |
| Share of Income tax                           | -              | -             |
| Share of Profit / Loss                        | (41,793)       | (15,041)      |
| Capital Account Balance                       | 38,81,320      | 20,11,463     |
| <b>12 Paramount Avenues LLP</b>               |                |               |
| Amounts invested during the year              | 2,09,940       | 2,09,940      |
| Share of Income tax Refund                    | -              | -             |
| Amounts withdrawn during the year             | (44,970)       | (44,970)      |
| Share of Income tax                           | -              | -             |
| Share of Profit / Loss                        | -              | -             |
| Capital Account Balance                       | 1,64,970       | 1,64,970      |
| <b>13 Silver Oak Villas LLP</b>               |                |               |
| Amounts invested during the year              | 6,29,60,218    | 9,94,46,070   |
| Share of Income tax Refund                    | -              | -             |
| Amounts withdrawn during the year             | (10,50,40,124) | (3,32,08,419) |
| Share of Income tax                           | (27,786)       | (2,50,000)    |
| Share of Profit / Loss                        | 5,06,997       | 8,53,938      |
| Capital Account Balance                       | 2,52,47,860    | 6,68,48,555   |





**MODI PROPERTIES PRIVATE LIMITED****CIN: U65993TG1994PTC017795****Notes on Financial Statements for the Year ended 31st March 2019**

Note. No.22

(in Rs.)

**14 Aides Developers**

|                                   |        |   |
|-----------------------------------|--------|---|
| Amounts invested during the year  | 15,916 | - |
| Share of Income tax Refund        | -      | - |
| Amounts withdrawn during the year | -      | - |
| Share of Income tax               | -      | - |
| Share of Profit / Loss            | -      | - |
| Capital Account Balance           | 15,916 | - |

**15 East Side Residency Annojiguda**

|                                   |             |   |
|-----------------------------------|-------------|---|
| Amounts invested during the year  | 3,39,61,173 | - |
| Share of income tax Refund        | -           | - |
| Amounts withdrawn during the year | (75,000)    | - |
| Share of Income tax               | -           | - |
| Share of Profit / Loss            | (1,77,568)  | - |
| Capital Account Balance           | 3,37,08,605 | - |

**16 Mehta & Modi Realty Kowkur LLP**

|                                   |        |   |
|-----------------------------------|--------|---|
| Amounts invested during the year  | 12,956 | - |
| Share of Income tax Refund        | -      | - |
| Amounts withdrawn during the year | -      | - |
| Share of Income tax               | -      | - |
| Share of Profit / Loss            | -      | - |
| Capital Account Balance           | 12,956 | - |

**17 Modi Realty Muraharapally LLP**

|                                   |         |   |
|-----------------------------------|---------|---|
| Amounts invested during the year  | 25,000  | - |
| Share of Income tax Refund        | -       | - |
| Amounts withdrawn during the year | -       | - |
| Share of Income tax               | -       | - |
| Share of Profit / Loss            | (1,728) | - |
| Capital Account Balance           | 23,272  | - |





# MODI PROPERTIES PRIVATE LIMITED

CIN: U65993TG1994PTC017795

## Notes on Financials for the Year ended 31st March,2019

### B. Details of Other Investments

(in ₹)

- (iii) The company is partner in a partnership firm M/s Silver Oak REalty. The share of Profit/(Loss) for the year is ₹ (30,78,798.59)/-.The details of partners of the firm are as under :

| Name of the Partner     | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|-------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                         | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt Ltd | 95.00%                | 5,75,50,253     | 95.00%                | 5,18,36,688     |
| Ajeeta Mody             | 5.00%                 | 4,33,077        | 5.00%                 | 5,87,017        |

- (iv) The company is partner in a partnership firm M/s Paramount Builders. The share of Profit/(Loss) for the year is ₹ (7,23397.18)/-.The details of partners of the firm are as under :

| Name of the Partner     | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|-------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                         | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt Ltd | 50.00%                | 1,65,19,323     | 50.00%                | 3,58,41,022     |
| Snehalata Gangwal       | 12.50%                | 10,66,519       | 12.50%                | 61,56,944       |
| Samit Gangwal           | 12.50%                | 86,631          | 12.50%                | 51,81,109       |
| Naren Bakshi            | 25.00%                | 31,50,038       | 25.00%                | 1,28,63,887     |

- (v) The company is partner in a partnership firm M/s Paramount Estates. The share of Profit/(Loss) for the year is ₹ 2,30,34,445.57/-The details of partners of the firm are as under :

| Name of the Partner     | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|-------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                         | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt Ltd | 25.00%                | 13,65,224       | 25.00%                | 1,76,43,552     |
| Snehalata Gangwal       | 25.00%                | (17,80,065)     | 25.00%                | (60,04,737)     |
| Samit Gangwal           | 25.00%                | (17,80,065)     | 25.00%                | (60,04,737)     |
| Ashish Modi             | 25.00%                | 3,38,09,914     | 25.00%                | 3,45,85,243     |

- (vi) The company is partner in a partnership firm M/s Summit Builders. The share of Profit/(Loss) for the year is ₹ 48,940/-The details of partners of the firm are as under :

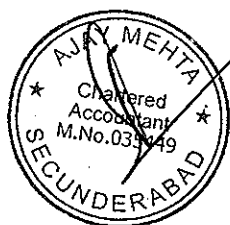
| Name of the Partner     | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|-------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                         | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt Ltd | 50.00%                | 3,75,834        | 50.00%                | 51,28,335       |
| Soham Modi              | 50.00%                | 73,826          | 50.00%                | 49,356          |

- (vii) The company is partner in a partnership firm M/s Alpine Estates. The share of Profit/(Loss) for the year is ₹ (1,31,835.72).The details of partners of the firm are as under :

| Name of the Partner     | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|-------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                         | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt Ltd | 25.00%                | 14,21,947       | 25.00%                | 13,72,180       |
| Anand Mehta             | 8.00%                 | (14,95,418)     | 8.00%                 | -               |
| Y.Vijay Kumar           | 25.00%                | 9,85,838        | 25.00%                | 10,41,071       |
| Mrs.K.Sridevi           | 25.00%                | (15,06,577)     | 25.00%                | -               |
| Hari Mehta              | 8.00%                 | 31,002          | 8.00%                 | 48,677          |
| Suresh Mehta            | 9.00%                 | 46,291          | 9.00%                 | 66,175          |

- (viii) The company is partner in a LLP M/s Mehta & Modi Realty (Suryapet) LLP. The share of Profit/(Loss) for the year is: (16,438)/-.The details of partners of the firm are as under :

| Name of the Partner     | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|-------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                         | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt Ltd | 50.00%                | 23,079          | 50.00%                | 31,298          |
| Anand Mehta             | 50.00%                | 22,016          | 50.00%                | 30,235          |



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# MODI PROPERTIES PRIVATE LIMITED

CIN: U65993TG1994PTC017795

## Notes on Financials for the Year ended 31st March,2019

### B. Details of Other Investments

- (ix) The company is partner in a LLP M/s Summit Sales LLP. The share of Profit/(Loss) for the year is ₹ 1,95,76,476.39/-.The details of partners of the firm are as under :

(in ₹)

| Name of the Partner     | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|-------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                         | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt Ltd | 47.00%                | 2,75,32,553     | 47.00%                | 1,85,40,219     |
| Modi Housing Pvt. Ltd.  | 48.00%                | 1,08,14,691     | 48.00%                | 20,80,983       |
| Tejal Modi              | 5.00%                 | 12,74,312       | 5.00%                 | 3,79,088        |

- (x) The company is partner in a LLP M/s. Silver Oak Villas LLP. The share of Profit/(Loss) for the year is ₹ 50,69,965.49.The details of partners of the firm are as under :

| Name of the Partner       | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|---------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                           | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Housing Pvt. Ltd.    | 10.00%                | 3,50,50,714     | 10.00%                | 36,71,503       |
| Modi Properties Pvt. Ltd. | 10.00%                | 2,52,47,860     | 10.00%                | 6,68,48,555     |
| Soham Modi                | 80.00%                | 60,75,457       | 80.00%                | 49,41,772       |

- (xi) The company is partner in a LLP M/s. Paramount Avenues LLP. The share of Profit/(Loss) for the year is ₹ (23,661).The details of partners of the firm are as under :

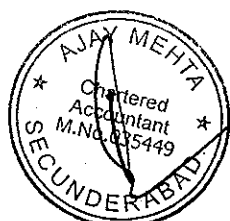
| Name of the Partner       | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|---------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                           | % of share            | Capital Balance | % of share            | Capital Balance |
| Anand Mehta               | 25.00%                | (7,364)         | 25.00%                | (1,449)         |
| Hari Mehta                | 25.00%                | (7,364)         | 25.00%                | (1,449)         |
| Modi Properties Pvt. Ltd. | 25.00%                | 1,82,606        | 25.00%                | 1,38,521        |
| Soham Modi                | 25.00%                | 76,506          | 25.00%                | 82,421          |

- (xii) The company is partner in a LLP M/s. Modi Realty Pocharam LLP. The share of Profit/(Loss) for the year is ₹ (1,04,411.98).The details of partners of the firm are as under :

| Name of the Partner       | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|---------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                           | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt. Ltd. | 30.00%                | 38,81,320       | 50.00%                | 21,11,463       |
| Anand Kumar               | 20.00%                | (1,628)         | 50.00%                | (15,041)        |
| Karunakar Reddy           | 20.00%                | (10,413)        |                       | -               |
| Ashish Modi               | 30.00%                | (15,619)        |                       | -               |

- (xiii) The company is partner in a LLP M/s. Modi Realty Muraharipally LLP. The share of Profit/(Loss) for the year is ₹ (4983).The details of partners of the firm are as under :

| Name of the Partner       | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|---------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                           | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt. Ltd. | 30.00%                | 23,272          |                       |                 |
| Ashish Modi               | 20.00%                | (1,481)         |                       |                 |
| Balram Reddy              | 30.00%                | (1,728)         |                       | -               |



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**MODI PROPERTIES PRIVATE LIMITED**

CIN: U65993TG1994PTC017795

**Notes on Financials for the Year ended 31st March,2019****B. Details of Other Investments**

(in ₹)

- (xiv) The company is partner in a LLP M/s. Modi Realty Mallapur LLP. The share of Profit/(Loss) for the year is ₹ (1048039.76). The details of partners of the firm are as under :

| Name of the Partner       | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|---------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                           | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt. Ltd. | 25.00%                | 1,95,31,274     | 25.00%                | 95,68,160       |
| Anand Mehat               | 25.00%                | (2,73,498)      | 25.00%                | (11,488)        |
| Hari Mehta                | 25.00%                | (2,73,498)      | 25.00%                | (11,488)        |
| Soham Modi                | 25.00%                | (2,73,498)      | 25.00%                | (11,488)        |

- (xv) The company is partner in a LLP M/s. East Side Residency Annogiguda LLP. The share of Profit/(Loss) for the year (2,36757.74). The details of partners of the firm are as under :

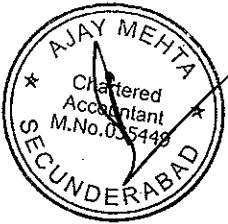
| Name of the Partner       | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|---------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                           | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt. Ltd. | 50.00%                | 3,37,08,605     |                       |                 |
| Soham Modi                | 50.00%                | (59,189)        |                       |                 |

- (xvi) The company is partner in a Partnership firm M/s. Aides Developers. The share of Profit/(Loss) for the year is ₹ 0. The details of partners of the firm are as under :

| Name of the Partner       | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|---------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                           | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt. Ltd. | 50.00%                | 15,916          |                       |                 |
| Dhanraj                   | 50.00%                | -               |                       |                 |

- (xvii) The company is partner in a LLP M/s. Modi Realty Kowkur LLP. The share of Profit/(Loss) for the year is ₹ 0. The details of partners of the firm are as under :

| Name of the Partner       | As at 31st March,2019 |                 | As at 31st March,2018 |                 |
|---------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                           | % of share            | Capital Balance | % of share            | Capital Balance |
| Modi Properties Pvt. Ltd. | 50.00%                | 12,956          |                       |                 |
| Anand Mehta               | 50.00%                | -               |                       |                 |



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**MODI PROPERTIES PRIVATE LIMITED**  
Notes on Financial Statements for the Year ended 31st March, 2019

Note No. 22 Other Disclosures

F. Details of transactions with related parties

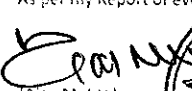
Amount in Rs.

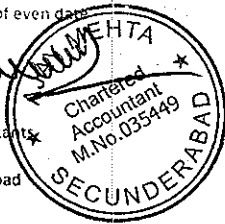
| Details of Transactions                 | Subsidiary Company/Jointly |            | Key Management Personnel |             | Other Related Parties |            | Total        |             |
|-----------------------------------------|----------------------------|------------|--------------------------|-------------|-----------------------|------------|--------------|-------------|
|                                         | 31-03-2019                 | 31-03-2018 | 31-03-2019               | 31-03-2018  | 31-03-2019            | 31-03-2018 | 31-03-2019   | 31-03-2018  |
| <b>1. Transactions during the year:</b> |                            |            |                          |             |                       |            |              |             |
| Royalty (Receipts)                      |                            |            |                          |             |                       |            |              |             |
| -Paramount Estates                      | 1,22,72,000                | -          | -                        | -           | -                     | -          | 1,22,72,000  | -           |
| Rent                                    |                            |            |                          |             |                       |            |              |             |
| -MC Modi Educational Trust              | -                          | -          | -                        | -           | 7,73,208              | 7,30,778   | 7,73,208     | 7,30,778    |
| Salary                                  |                            |            |                          |             |                       |            |              |             |
| -Soham Modi                             | -                          | -          | 36,00,000                | -           | -                     | -          | 36,00,000    | -           |
| Loans accepted during the year          |                            |            |                          |             |                       |            |              |             |
| -Soham Modi                             | -                          | -          | 4,51,35,983              | 4,21,62,513 | -                     | -          | 4,51,35,983  | 4,21,62,513 |
| -Tejal Modi                             | -                          | -          | 33,00,000                | -           | -                     | -          | 33,00,000    | -           |
| Loans repaid during the year            |                            |            |                          |             |                       |            |              |             |
| -Soham Modi                             | -                          | -          | 4,96,11,712              | 3,89,93,718 | -                     | -          | 4,96,11,712  | 3,89,93,718 |
| -Tejal Modi                             | -                          | -          | 29,99,965                | -           | -                     | -          | 29,99,965    | -           |
|                                         | 1,22,72,000                | -          | 10,46,47,660             | 8,11,56,231 | 7,73,208              | 7,30,778   | 11,76,92,868 | 8,18,87,009 |
| <b>2. Balance Outstanding</b>           |                            |            |                          |             |                       |            |              |             |
| Payable by the Company                  |                            |            |                          |             |                       |            |              |             |
| -Soham Modi                             | -                          | -          | 24,48,994                | -           | -                     | -          | 24,48,994    | -           |
| -Tejal Modi                             | -                          | -          | 3,97,535                 | -           | -                     | -          | 3,97,535     | -           |
| -MC Modi Educational Trust              | -                          | -          | -                        | -           | -                     | 65,650     | -            | 65,650      |
|                                         | -                          | -          | 28,46,529                | -           | -                     | 65,650     | 28,46,529    | 65,650      |

Note. No.22.2 Other Disclosures

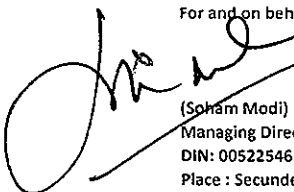
The company has commenced the works on a housing project. The works for the project have not reached reasonable stage of completion of 25% upto 31/03/2019 and hence no revenue is recognised for the year

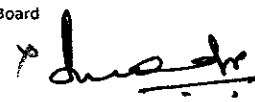
As per my Report of even date

  
(Ajay Mehta)  
Chartered Accountant  
M.NO.035449  
Place : Secunderabad  
Date : 29/09/2019



For and on behalf of the Board

  
(Soham Modi)  
Managing Director  
DIN: 00522546  
Place : Secunderabad  
Date : 29/09/2019

  
(Tejal Modi)  
Director  
DIN: 06983437



**MODI PROPERTIES PVT LTD**  
**Notes on Financial Statements for the Year ended 31st March, 2019**

**Note No 1 Significant Accounting Policies**

**a) Basis of Preparation of Financial Statements:**

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis.

All assets and liabilities have been classified as current or noncurrent as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the rendering of services and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current-non current classification of assets and liabilities.

**b) Use of Estimates**

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

**c) Fixed Assets:**

Fixed Assets are stated at cost of acquisitions.

**d) Depreciation:**

Depreciation in respect of fixed assets is on written down value method as per the useful life prescribed under Schedule II to Companies Act, 2013.

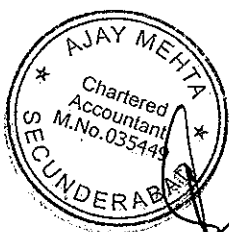
**e) Retirement Benefits:**

**Short Term Employee Benefits:**

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages, expected cost of bonus etc. are recognized in the period in which the employee renders the related services.

**Post-Employment benefits (Defined Contribution Plan):**

The state governed provident fund scheme, employee state insurance scheme and employees' pension scheme are defined contribution plans. The contribution paid/payable under the scheme is recognized during the period in which the employee renders the related services.



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**f) Investments:**

Investments are stated at cost. All the investments are long term investment.

**g) Revenue Recognition:**

Revenue from property development activity which are in substance similar to delivery of goods is 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.

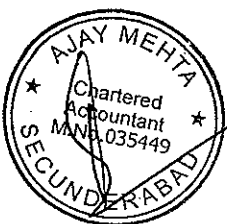
Interest is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest.

**h) Taxation**

Current Tax is determined as the amount of tax payable in respect of taxable income for the year. The deferred tax for timing difference between the book and tax profit for the year is accounted using tax rates and tax laws that have been enacted or substantially enacted at the balance sheet date. Deferred tax assets arising from the timing difference are recognized to the extent that there is reasonable certainty that sufficient future taxable income will be available.

**i) Impairment of Assets:**

At the Balance Sheet date, an assessment is done to determine whether there is any indication of impairment in the carrying amount of the Company's fixed assets. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. After recognition of impairment loss, the depreciation charge for the asset is adjusted in future periods to allocate the asset's revised carrying amount less its residual value, if any, on straight line basis over its remaining useful life.



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**MODI PROPERTIES PRIVATE LIMITED**  
**BALANCE SHEET GROUPINGS**

|   |                                        |                              |                              |
|---|----------------------------------------|------------------------------|------------------------------|
| 1 | <b>Unsecured Loans - Directors</b>     | <b>As at 31st March 2019</b> | <b>As at 31st March 2018</b> |
|   | Soham Modi                             | 24,48,994                    | 66,80,925                    |
|   | Tejal Modi                             | 5,53,761                     | -                            |
|   | <b>Total</b>                           | <b>30,02,755</b>             | <b>66,80,925</b>             |
| 2 | <b>Deposits from Others</b>            | <b>As at 31st March 2019</b> | <b>As at 31st March 2018</b> |
|   | <b>Happy Card Deposits</b>             |                              |                              |
|   | BNC                                    | 99,551                       | 99,551                       |
|   | KNM                                    | 25,000                       | 25,000                       |
|   | PMR II                                 | 80,000                       | 80,000                       |
|   | MBMC                                   | 10,000                       | 10,000                       |
|   | MCS                                    | 20,000                       | 20,000                       |
|   | SOR                                    | 50,000                       | 50,000                       |
|   | Soham Modi                             | 15,000                       | 15,000                       |
|   | VH                                     | 80,000                       | 80,000                       |
|   | <b>Rent Deposits</b>                   |                              |                              |
|   | NL Victor Rent Deposit                 | -                            | 19,500                       |
|   | PMRI A505- Ganapvaram Devender Vanitha | 19,500                       | 19,500                       |
|   | <b>ESI &amp; PF Deposit</b>            |                              |                              |
|   | ESI & PF Deposit -KNM                  | 15,000                       | 15,000                       |
|   | PF & ESI Deposit -BNC                  | 50,000                       | 50,000                       |
|   | PF & ESI Deposit-PMRII                 | 25,000                       | 25,000                       |
|   | <b>VAT Deposits</b>                    |                              |                              |
|   | VAT Deposit -Vista Homes               | 50,000                       | 50,000                       |
|   | VAT Deposit -BNC                       | 1,50,000                     | 1,50,000                     |
|   | Vat Deposit -KNM                       | 50,000                       | 50,000                       |
|   | VAT Deposit -PMRII                     | 1,00,000                     | 1,00,000                     |
|   | VAT Deposit -SOB                       | 1,00,000                     | 1,00,000                     |
|   | <b>Total</b>                           | <b>9,39,051</b>              | <b>9,58,551</b>              |
| 3 | <b>Statutory Dues</b>                  | <b>As at 31st March 2019</b> | <b>As at 31st March 2018</b> |
|   | TDS Payable                            | 9,65,700                     | 6,97,053                     |
|   | ESI Payable                            | 25,843                       | 5,539                        |
|   | PF Payable                             | 53,844                       | 17,707                       |
|   | Professional Tax payable               | 5,650                        | 1,850                        |
|   | GST Payable                            | 16,39,944                    | 32,97,444                    |
|   | IGST                                   | -4,018                       | -                            |
|   | Tax Paid Under RCM                     | -43,129                      | -43,129                      |
|   | <b>Total</b>                           | <b>26,43,834</b>             | <b>39,76,463</b>             |



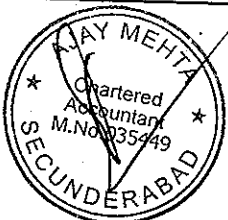
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**MODI PROPERTIES PRIVATE LIMITED**  
**BALANCE SHEET GROUPINGS**

|       |                                           |                              |                              |
|-------|-------------------------------------------|------------------------------|------------------------------|
| 4(i)  | <b>Statutory Dues</b>                     | <b>As at 31st March 2019</b> | <b>As at 31st March 2018</b> |
|       | Supplier's                                | 1,37,818                     | 1,21,816                     |
|       | Contractors                               | 2,44,969                     | -                            |
|       | Staff Salaries                            | 2,69,497                     | 3,58,922                     |
|       | Others                                    | 4,17,371                     | 16,67,285                    |
|       | <b>Total</b>                              | <b>10,69,655</b>             | <b>21,48,023</b>             |
| 4(ii) | <b>Sundry Debtors(Cr)</b>                 | <b>As at 31st March 2019</b> | <b>As at 31st March 2018</b> |
|       | Sundry Debtors having credit balance      | -                            | 34,144                       |
|       | <b>Total</b>                              | <b>-</b>                     | <b>34,144</b>                |
| 5     | <b>Security Deposits others</b>           | <b>As at 31st March 2019</b> | <b>As at 31st March 2018</b> |
|       | A P Transco                               | 17,500                       | 17,500                       |
|       | Bhaves V Mehta                            | 40,00,000                    | -                            |
|       | BPCL Deposit                              | 1,00,000                     | 1,00,000                     |
|       | BPCL -ECMS (FLEET BUSINESS)               | 9,585                        | -                            |
|       | Cell Phone Deposit                        | 9,000                        | 9,000                        |
|       | Coffe Machine -Rent Deposit               | 15,000                       | 15,000                       |
|       | Internet Deposit                          | 1,000                        | 1,000                        |
|       | Matrix Recon Pvt Ltd- Deposit             | 5,00,000                     | -                            |
|       | MCMET -1016 Sft Security Deposit          | 82,200                       | -                            |
|       | MCMET - Rent Deposit                      | 96,000                       | 1,78,200                     |
|       | Mehul V Mehta                             | 60,00,000                    | -                            |
|       | Telephone Deposit                         | 31,552                       | 31,552                       |
|       | <b>Total</b>                              | <b>1,08,61,837</b>           | <b>3,52,252</b>              |
| 6     | <b>Loans and Advances - Other Parties</b> | <b>As at 31st March 2019</b> | <b>As at 31st March 2018</b> |
|       | Common Exp.                               | 5,62,499                     | -                            |
|       | K.B.Consultants                           | 68,750                       | -                            |
|       | Kulkarni Consultancy                      | 3,48,000                     | -                            |
|       | Silver Oak Villas LLP                     | 4,05,000                     | -                            |
|       | Tata Capital Financial Services Limited   | 3,54,000                     | -                            |
|       | Expense Card                              | 75,000                       | 24,92,169                    |
|       | Group Staff Salary Account                | -17,872                      | -                            |
|       | Happay Card on Account                    | 2,91,638                     | -                            |
|       | Happay Card Payments                      | 10,60,178                    | -                            |
|       | Mayflower Platinum                        | 1,96,400                     | -                            |
|       | Other Loans & Advances                    | 21,94,864                    | 58,06,858                    |
|       | Staff Petty Cash Account                  | 5,000                        | -                            |
|       | Staff Salary Accounts                     | 1,05,098                     | -                            |
|       | Statutory Payments                        | 1,61,855                     | -                            |
|       | <b>Total</b>                              | <b>58,10,410</b>             | <b>82,99,028</b>             |



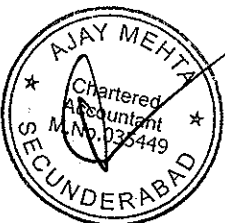
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**MODI PROPERTIES PRIVATE LIMITED**  
**BALANCE SHEET GROUPINGS**

| 7 Sundry Debtors                                  | As at 31st March 2019 | As at 31st March 2018 |
|---------------------------------------------------|-----------------------|-----------------------|
| AAD Corporation Private Limited                   | 31,968                | -                     |
| Alvia Mehdi                                       | 5,426                 | -                     |
| Bloomdale Owners Association                      | 7,497                 | 6,612                 |
| Dr.R.Narsimha Rao                                 | 77,420                | 2,52,505              |
| Homeline Builders & Developers                    | 2,15,350              | -                     |
| Home Line Infra - Running Account                 | 71,479                | -                     |
| K.Saraswathi                                      | 1,82,305              | 1,82,305              |
| Mehta and Modi Homes                              | 4,16,280              | 4,16,280              |
| Modi Farm House Hyderabad LLP-Admin & Marketing   | 9,937                 | -                     |
| Modi Realty Miryalaguda LLP-Admin Charges         | 8,048                 | 54,000                |
| Mr. Victor Gunday                                 | 4,339                 | 3,598                 |
| Mr.Vikram Baru                                    | 81,008                | 2,65,553              |
| Nayara Energy Limited (Essar Oil Limited)         | 18,080                | -                     |
| Nilgiri Estates - Admin Charges                   | 54,000                | -                     |
| Paramount Estates - Admin Charges                 | 82,523                | 43,200                |
| Rajesh Kadakia - Greens Group                     | 56,923                | -                     |
| Rajesh Kumar Jayantilal Kadakia                   | 3,719                 | 29,878                |
| Sharad Kadakia - Greens Group                     | 56,923                | -                     |
| Sharad Kumar Jayantilal Kadakia                   | 58,807                | 29,878                |
| Syed Furqan Mehdi                                 | 2,386                 | -                     |
| Syed Mahmood Kamran Mehdi                         | 2,386                 | -                     |
| Syed Mehdi                                        | 5,836                 | -                     |
| V A Tech Ventures Pvt Ltd.                        | 51,816                | -                     |
| Vilas @ Silver Creek Owners Associations          | 6,612                 | 6,612                 |
| Vista Homes Owners Association                    | 22,242                | 32,272                |
| Essar Oil Limited                                 | -                     | 34,560                |
| JMKGEC Realty Pvt Ltd.                            | 15,021                | 14,017                |
| SDNMKJ Realtors Pvt Ltd.,                         | 14,704                | 13,700                |
| BNC Estates                                       | -                     | 36,141                |
| Kadakia & Modi Housing - Admin & Marketing        | -                     | 14,549                |
| Modi Consultancy Services - Admin & Marketing     | -                     | 927                   |
| Modi Farm House Hyderabad LLP - Admin & Marketing | -                     | 41,372                |
| Modi Realty Miryalaguda LLP -Admin & Marketing    | -                     | 19,854                |
| Nilgiri Estates - Admin & Marketing               | -                     | 27,877                |
| Paramount Estates - Admin & Marketing             | -                     | 31,167                |
| Silver Oak Villas LLP - Admin & Marketing         | -                     | 20,546                |
| Villa Orchids LLP - Admin & Marketing             | -                     | 29,834                |
| Vista Homes - Admin & Marketing                   | -                     | 35,527                |
| VA Tech Ventures                                  | -                     | 53,406                |
| <b>Total</b>                                      | <b>15,63,035</b>      | <b>16,96,170</b>      |



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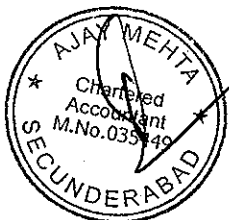


**MODI PROPERTIES PRIVATE LIMITED**  
**BALANCE SHEET GROUPINGS**

| 8 | Cash at Bank                  | As at 31st March 2019 | As at 31st March 2018 |
|---|-------------------------------|-----------------------|-----------------------|
|   | Accrued Interest              |                       |                       |
|   | AXIS Bank                     | 1,53,873              | -                     |
|   | HDFC Bank                     | -25,532               | -53,002               |
|   | SBH A/c No :62448036298       | -                     | 78,837                |
|   | SBI Bank ( M.G.Road)          | -4,82,874             | 12,46,899             |
|   | Yes Bank Ltd -009763700001633 | -                     | 2,690                 |
|   | KMBL Current A/C 1814131065   | 7,55,025              | 1,41,43,676           |
|   | KMBL RERA A/C 1814597458      | 4,81,514              | -                     |
|   | Yes Bank Ltd -107063700000167 | -97,225               | -                     |
|   | SBI M.G.Road (New)            | 25,000                | -                     |
|   | <b>Total</b>                  | <b>8,09,781</b>       | <b>1,54,19,749</b>    |

| 9 | Receivables                                     | As at 31st March 2019 | As at 31st March 2018 |
|---|-------------------------------------------------|-----------------------|-----------------------|
|   | Accrued Interest                                |                       |                       |
|   | Commexp-MRS                                     | -                     | 6,636                 |
|   | Common Exp -GWE                                 | -                     | 111                   |
|   | Home Line Infra - Running Account               | -                     | 1,236                 |
|   | Modi Builders Methodist Complex -Staff Salaries | -                     | 71,479                |
|   | Silver Oak Villas LLP- Staff Salaries           | -                     | 19,263                |
|   | Soham Modi HUF -Staff Salaries                  | -                     | 537                   |
|   | Religare Finvest Ltd                            | -                     | 83,042                |
|   | Statutory Payments -B&C Estates                 | -                     | 90,179                |
|   | Statutory Payment SOV LLP                       | -                     | 11,25,578             |
|   | Statutory Payments (Paramount Estates)          | -                     | 35,857                |
|   | Statutory Payments-Soham modi                   | -                     | 3,54,513              |
|   | GV RESEARCH CENTER PVT LTD                      | -                     | 60,000                |
|   | GV DISCOVERY CENTER PVT LTD                     | 15,00,000             | -                     |
|   | <b>Total</b>                                    | <b>31,501</b>         | <b>-</b>              |
|   |                                                 | <b>15,31,501</b>      | <b>18,48,431</b>      |

| 10 | Loans & Advances - Staff           | As at 31st March 2019 | As at 31st March 2018 |
|----|------------------------------------|-----------------------|-----------------------|
|    | A Shanker Reddy Salary Account     | -                     | 26,163                |
|    | Abhilash Medichelma Salary         | -                     | 10,270                |
|    | B.Raja Reddy Salary                | -                     | -                     |
|    | Kanaka Rao G Salary Account        | -                     | 28,635                |
|    | K.Sravana Kumar Sal A/c            | -                     | 349                   |
|    | M Mohan Mehar Kumar Salary Account | -                     | 18,000                |
|    | Swaroopaa Salary Account           | -                     | -                     |
|    | Soham Modi Salary Account          | -                     | 5,53,625              |
|    | M.A.Lateef Salary                  | -                     | 90                    |
|    | U.Ashaiya Salary                   | -                     | 29,501                |
|    | Tanveer Khan Sal A/c               | -                     | 12,628                |
|    | Jai Kumar Salary A/c               | -                     | 31,266                |
|    | <b>Total</b>                       | <b>-</b>              | <b>7,10,527</b>       |



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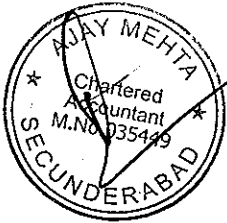
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**MODI PROPERTIES PRIVATE LIMITED**  
**BALANCE SHEET GROUPINGS**

11

| <b>TDS Receivable</b>  | <b>As at 31st March 2019</b> | <b>As at 31st March 2018</b> |
|------------------------|------------------------------|------------------------------|
| Tds Receivable 17-18   | 20,65,762                    | <b>20,65,762</b>             |
| Tds Receivable 16-17   | 6,37,223                     | 6,37,223                     |
| TDS Receivable - 18-19 | 13,58,992                    | -                            |
| TDS -YES BANK          | 1,18,482                     | -                            |
| Tds Receivable 13-14   | 3,09,555                     | 3,09,555                     |
| <b>Total</b>           | <b>44,90,014</b>             | <b>30,12,541</b>             |

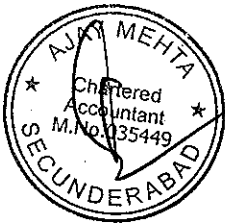


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**MODI PROPERTIES PRIVATE LIMITED**  
**CIN: U65993TG1994PTC017795**  
**Notes on Financial Statements for the Year ended 31st March, 2018**

| Fixed Assets           | Gross Block        |                  |                 |                    | Accumulated Depreciation |                  |                            |                    | Net Block          |                  |
|------------------------|--------------------|------------------|-----------------|--------------------|--------------------------|------------------|----------------------------|--------------------|--------------------|------------------|
|                        | As at              | Additions        | Disposals       | As at              | As at                    | For the year     | Deductions/A<br>djustments | Upto<br>31-03-2019 | As at              | As at            |
|                        | 01-04-2018         |                  |                 |                    | 01-04-2018               |                  |                            |                    | 31-03-2019         | 31-03-2018       |
| <b>Tangible Assets</b> |                    |                  |                 |                    |                          |                  |                            |                    |                    |                  |
| Air Cooler             | 2,17,070           | -                | -               | 2,17,070           | 1,76,646                 | 6,748            | -                          | 1,83,394           | 33,676             | 40,424           |
| Camera                 | 31,470             | -                | -               | 31,470             | 22,964                   | 1,526            | -                          | 24,490             | 6,980              | 8,506            |
| Cell Phones            | 44,930             | -                | -               | 44,930             | 43,852                   | 486              | -                          | 44,338             | 592                | 1,078            |
| Computers              | 11,84,793          | -                | -               | 11,84,793          | 11,54,748                | 3,109            | -                          | 11,57,857          | 26,936             | 30,045           |
| Furniture & Fixtures   | 3,22,182           | -                | -               | 3,22,182           | 3,06,073                 | -                | -                          | 3,06,073           | 16,109             | 16,109           |
| Generator              | 51,874             | -                | -               | 51,874             | 47,775                   | 1,505            | -                          | 49,280             | 2,594              | 4,099            |
| Two Wheelers           | 2,59,257           | -                | -               | 2,59,257           | 2,23,933                 | 7,276            | -                          | 2,31,209           | 28,048             | 35,324           |
| Machinery              | 70,477             | -                | -               | 70,477             | 68,121                   | -                | -                          | 68,121             | 2,356              | 2,356            |
| Office Equipment       | 6,05,093           | -                | -               | 6,05,093           | 5,18,880                 | 57,451           | -                          | 5,76,331           | 28,762             | 86,213           |
| UPS                    | -                  | 6,020            | -               | 6,020              | -                        | 3,594            | -                          | 3,594              | 2,426              | -                |
| Printer                | -                  | 9,999            | -               | 9,999              | -                        | 398              | -                          | 398                | 9,601              | -                |
| Cars                   | 1,08,95,577        | 90,99,717        | 7,89,625        | 1,92,05,669        | 34,18,240                | 38,79,862        | 2,52,609                   | 70,45,493          | 1,21,60,176        | 74,77,337        |
| <b>Total</b>           | <b>1,36,82,723</b> | <b>91,15,736</b> | <b>7,89,625</b> | <b>2,20,08,834</b> | <b>59,81,232</b>         | <b>39,61,955</b> | <b>2,52,609</b>            | <b>96,90,578</b>   | <b>1,23,18,256</b> | <b>77,01,491</b> |



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**MODI PROPERTIES PRIVATE LIMITED**  
CIN: U65993TG1994PTC017795  
**Notes on Financials for the Year ended 31st March, 2019**

**Note No.9 Non-current Investments**

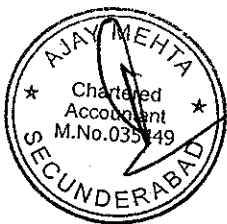
(in ₹)

| A. | Particulars                          | As at 31st March, 2019 | As at 31st March, 2018 |
|----|--------------------------------------|------------------------|------------------------|
|    | Other Investments (Refer B below)    |                        |                        |
|    | (a) Investment in Equity instruments | 1,57,44,000            | 1,57,04,000            |
|    | (b) Investments in partnership firms | 23,17,37,730           | 27,11,50,719           |
|    | <b>Total</b>                         | <b>24,74,81,730</b>    | <b>28,68,54,719</b>    |

| Particulars                              | As at 31st March, 2019 | As at 31st March, 2018 |
|------------------------------------------|------------------------|------------------------|
| Aggregate amount of quoted investments   | -                      | -                      |
| Aggregate amount of unquoted investments | 1,57,44,000            | 1,57,04,000            |

**Details of unquoted investments (stated at cost)**

| Sl. No | Name of Body Corporate                                                        | Subsidiary/<br>Associate/JV/<br>Controlled/ Entity<br>/Others | No. of Shares/Units    |                        | Extent of Holdings (%) |                        | Amount                 |                        |
|--------|-------------------------------------------------------------------------------|---------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|        |                                                                               |                                                               | As at 31st March, 2019 | As at 31st March, 2018 | As at 31st March, 2019 | As at 31st March, 2018 | As at 31st March, 2019 | As at 31st March, 2018 |
| (a)    | <b>Investment in Unquoted Equity Instruments- Fully Paid (Stated at Cost)</b> |                                                               |                        |                        |                        |                        |                        |                        |
|        | Modi Housing Pvt. Ltd.                                                        | Subsidiary                                                    | 10400                  | 10400                  | 50.98%                 | 50.98%                 | 1,57,04,000            | 1,57,04,000            |
|        | GV Research Centers Private Limited                                           | Associate                                                     | 2000                   | 0                      | 20.00%                 | 0.00%                  | 20,000                 | -                      |
|        | GV Discovery Centers Private Limited                                          | Associate                                                     | 2000                   | 0                      | 20.00%                 | 0.00%                  | 20,000                 | -                      |
|        | <b>Total</b>                                                                  |                                                               |                        |                        |                        |                        | <b>1,57,44,000</b>     | <b>1,57,04,000</b>     |



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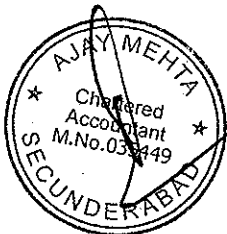
**MODI PROPERTIES PRIVATE LIMITED**  
**PROFIT AND LOSS GROUPINGS**

| Salaries, Incentives & Other Allowances | Year Ended March<br>2019 | Year Ended March<br>2018 |
|-----------------------------------------|--------------------------|--------------------------|
| Staff Salaries                          | 32,53,885                | 28,09,293                |
| Staff medical & Accidental Insurance    | 81,514                   | -                        |
| Bonus                                   | 1,04,854                 | 1,32,246                 |
| Incentives                              | 34,789                   | 27,629                   |
| Conveyance allowance to staff           | 27,045                   | -                        |
| Mobile Allowances to Staff              | 74,405                   | 69,049                   |
| <b>Total</b>                            | <b>35,76,492</b>         | <b>30,38,217</b>         |

| Rates & Taxes   | Year Ended March<br>2019 | Year Ended March<br>2018 |
|-----------------|--------------------------|--------------------------|
| ROC Filing fees | -                        | 7,600                    |
| Service tax     | 5,000                    | 8,150                    |
| TDS             | -                        | 9,322                    |
| SBC             | -                        | 1,535                    |
| KKC             | -                        | 1,535                    |
| Income tax      | -                        | -                        |
| <b>Total</b>    | <b>2,25,130</b>          | <b>-</b>                 |
|                 | <b>2,30,130</b>          | <b>28,142</b>            |

| Vehicle Maintenance & Petrol Charges | Year Ended March<br>2019 | Year Ended March<br>2018 |
|--------------------------------------|--------------------------|--------------------------|
| Vehicle Maintenance (4 wheelers)     | 50,160                   | 61,871                   |
| Vehicle Maintenance (2 wheelers)     | 25,385                   | 16,105                   |
| Petrol / Diesel / Kerosin            | 90,688                   | 24,145                   |
| Vehicle / Car Insurance              | 1,59,561                 | 64,067                   |
| <b>Total</b>                         | <b>3,25,794</b>          | <b>1,66,188</b>          |

| Repairs & Maintenance charges             | Year Ended March<br>2019 | Year Ended March<br>2018 |
|-------------------------------------------|--------------------------|--------------------------|
| Repairs & Maintenance Computers           | 2,17,926                 | 1,27,352                 |
| Repairs & maintenance - Office equipments | 22,900                   | 25,670                   |
| Repairs & maintenance - Office            | 3,30,735                 | 80,625                   |
| Soham Mansion Maintenance                 | -                        | 93,493                   |
| Renovation Office                         | -                        | 10,800                   |
| <b>Total</b>                              | <b>5,71,561</b>          | <b>3,37,940</b>          |



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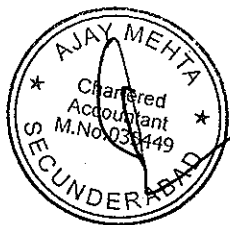


**MODI PROPERTIES PRIVATE LIMITED**  
**PROFIT AND LOSS GROUPINGS**

| Share of loss from partnership firms / LLPS | Year Ended March<br>2019 | Year Ended March<br>2018 |
|---------------------------------------------|--------------------------|--------------------------|
| Modi Realty Pocharam LLP                    |                          |                          |
| Alpine Estates                              | 41,793                   | 15,041                   |
| Mehta & Modi Realty (Suryapet) LLP          | 32,959                   | 8,334                    |
| Modi Realty Mallapur LLP                    | 8,219                    | 7,884                    |
| Paramount Avenues LLP                       | 2,62,010                 | 11,488                   |
| Summit Builders                             | 5,915                    | 26,449                   |
| Silve Oak Realty                            | -                        | 13,667                   |
| Paramount Builders                          | 29,24,859                | -                        |
| Modi Realty Muraharapally LLP               | 3,61,699                 | -                        |
| East Side Residency Annojiguda LLP          | 1,728                    | -                        |
| <b>Total</b>                                | <b>1,77,568</b>          | <b>-</b>                 |
|                                             | <b>38,16,750</b>         | <b>82,863</b>            |

| Share of Profit from partnership firms | Year Ended March<br>2019 | Year Ended March<br>2018 |
|----------------------------------------|--------------------------|--------------------------|
| Summit Sales LLP                       |                          |                          |
| Silver Oak Villas LLP                  | 92,00,944                | 11,15,511                |
| Kadokia & Modi Housing                 | 5,06,997                 | 8,53,938                 |
| Alpine Estates                         | 37,13,962                | 16,91,086                |
| Summit Builders                        | -                        | -                        |
| B & C Estates                          | 24,470                   | -                        |
| Paramount Builders                     | -                        | 10,28,51,695             |
| Paramount Estates                      | -                        | 3,62,018                 |
| Silver Oak Realty                      | 57,58,611                | 1,05,78,852              |
| <b>Total</b>                           | <b>-</b>                 | <b>1,10,28,226</b>       |
|                                        | <b>1,92,04,984</b>       | <b>12,84,81,326</b>      |

| Interest paid on Bank Loans | Year ended 31st<br>March 2019 | Year ended 31st<br>March 2019 |
|-----------------------------|-------------------------------|-------------------------------|
| HDFC                        |                               |                               |
| Yes Bank                    | -                             | 82,103                        |
| Kotak Mahindra Bank         | 3,06,857                      | -                             |
| <b>Total</b>                | <b>3,07,931</b>               | <b>3,13,881</b>               |
|                             | <b>6,14,788</b>               | <b>3,95,984</b>               |



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**MODI PROPERTIES PRIVATE LIMITED**  
**PROFIT AND LOSS GROUPINGS**

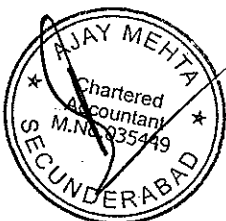
| Interest paid on other Loans | Year ended 31st<br>March 2019 | Year ended 31st<br>March 2018 |
|------------------------------|-------------------------------|-------------------------------|
| Soham Modi                   |                               |                               |
| Tejal Modi                   | 2,70,887                      | 2,25,379                      |
| Interest on ESI              | 1,73,585                      | -                             |
| Interest on Professional tax | 2,988                         | -                             |
| Interest on Providend Fund   | 525                           | -                             |
| Interest on TDS              | 333                           | -                             |
| Interest on ST/GST           | 28,122                        | 10,606                        |
| Bank charges                 | 7,700                         | 6,091                         |
| <b>Total</b>                 | <b>9,529</b>                  | <b>47,235</b>                 |
|                              | <b>4,93,669</b>               | <b>2,89,311</b>               |

| Legal & Professional Fees | Year ended 31st<br>March 2019 | Year ended 31st<br>March 2018 |
|---------------------------|-------------------------------|-------------------------------|
| Consultancy charges       |                               |                               |
| Legal expenses            | 1,89,550                      | 7,16,165                      |
| <b>Total</b>              | <b>72,856</b>                 | <b>20,810</b>                 |
|                           | <b>2,62,406</b>               | <b>7,36,975</b>               |

| Details of Admin charges  | Year ended 31st<br>March 2019 | Year ended 31st<br>March 2018 |
|---------------------------|-------------------------------|-------------------------------|
| Modi Ralty Miryalguda LLP | 6,00,000                      | 6,00,000                      |
| Nilgiri Estates           | 6,00,000                      | 6,00,000                      |
| Paramount Estates         | 4,80,000                      | 4,80,000                      |
| <b>Total</b>              | <b>16,80,000</b>              | <b>16,80,000</b>              |

| Details of Green Towers Repairs & Maintenance | Year ended 31st<br>March 2019 | Year ended 31st<br>March 2018 |
|-----------------------------------------------|-------------------------------|-------------------------------|
| Sharad Kadakia                                | 90,000                        | 2,06,304                      |
| Rajesh Kadakia                                | 90,000                        | 2,06,304                      |
| <b>Total</b>                                  | <b>1,80,001</b>               | <b>4,12,607</b>               |

| Details of Maintenance charges           | Year ended 31st<br>March 2019 | Year ended 31st<br>March 2018 |
|------------------------------------------|-------------------------------|-------------------------------|
| Bloomdale Owners Association             | 72,250                        | 68,250                        |
| Nilgiri Homes Owners Association         | 19,500                        | 68,250                        |
| Villas @ Silver Creek Owners Association | -                             | 10,750                        |
| Miscellaneous                            | -                             | 1,442                         |
| Vista Homes Owners Association           | 78,000                        | 68,250                        |
| Fortune Motors                           | 61,000                        | 89,000                        |
| <b>Total</b>                             | <b>2,30,750</b>               | <b>3,05,942</b>               |



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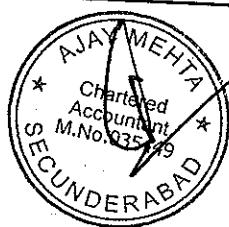
**MODI PROPERTIES PRIVATE LIMITED**  
**PROFIT AND LOSS GROUPINGS**

| Details of Management Supervision charges | Year ended 31st<br>March 2019 | Year ended 31st<br>March 2018 |
|-------------------------------------------|-------------------------------|-------------------------------|
| AAD Corporation Private Limited           | 59,200                        | -                             |
| Alvia Mehdi                               | 55,176                        | -                             |
| JMKGEC Realtors Pvt Ltd.                  | 1,75,339                      | 1,55,748                      |
| Mr. Victor Gunday                         | 17,098                        | 16,716                        |
| Ms. Divya Reddy                           | 52,800                        | -                             |
| Nayara Energy Limited (Essar Oil Limited) | 1,04,000                      | 96,000                        |
| Rajesh Kumar Jayantilal Kadakia           | 2,92,747                      | 2,80,104                      |
| SDNMKJ Realty Pvt Ltd.,                   | 1,75,339                      | 1,55,748                      |
| Sharad Kumar Jayantilal Kadakia           | 2,92,747                      | 2,80,104                      |
| Syed Furqan Mehdi                         | 24,264                        | -                             |
| Syed Mahmood Kamran Mehdi                 | 24,264                        | -                             |
| Syed Mehdi                                | 59,352                        | -                             |
| Mohit Agarwal                             | -                             | -                             |
| <b>Total</b>                              | <b>13,32,326</b>              | <b>10,09,060</b>              |

| Royalty Receipts      | Year ended 31st<br>March 2019 | Year ended 31st<br>March 2018 |
|-----------------------|-------------------------------|-------------------------------|
| Paramount Estates     | 1,04,00,000                   | -                             |
| Nilgiri Estates       | -                             | 1,05,00,000                   |
| Silver Oak Villas LLP | -                             | 64,00,000                     |
| <b>Total</b>          | <b>1,04,00,000</b>            | <b>1,69,00,000</b>            |

| Service charges                | Year ended 31st<br>March 2019 | Year ended 31st<br>March 2018 |
|--------------------------------|-------------------------------|-------------------------------|
| Dr. Narsimha Rao               | 1,82,131                      | 2,13,987                      |
| Home Line Infra                | -                             | 1,34,063                      |
| K Saraswathi                   | -                             | 1,40,019                      |
| Homeline Builders & Developers | 1,82,500                      | 7,46,250                      |
| Mr Vikram Baru                 | 2,25,000                      | 2,25,045                      |
| <b>Total</b>                   | <b>5,89,631</b>               | <b>14,59,364</b>              |

| Details of Admin & Marketing charges | Year ended 31st<br>March 2019 | Year ended 31st<br>March 2018 |
|--------------------------------------|-------------------------------|-------------------------------|
| B & C Estates                        | 82,128                        | 2,78,873                      |
| Kadakia & Modi Housing               | 42,674                        | 1,54,674                      |
| Mody Consultancy Services            | 3,015                         | 1,052                         |
| Modi Farm House Hyderabad LLP        | 66,561                        | 1,48,781                      |
| Modi Housing Pvt. Ltd.               | -                             | 18,237                        |
| Modi Realty Miryalguda LLP           | 71,051                        | 1,24,335                      |
| Nilgiri Estates                      | 78,788                        | 2,17,411                      |
| Paramount Estates                    | 1,30,128                      | 2,83,521                      |
| Silver Oak Villas LLP                | 44,344                        | 1,05,533                      |
| Villas Orchids LLP                   | 67,344                        | 1,94,359                      |
| Vista Homes                          | 1,30,128                      | 3,03,531                      |
| <b>Total</b>                         | <b>7,16,163</b>               | <b>18,30,307</b>              |



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