Name Of Assessee	: **Modi Reality Pocharam Llp**			
PAN	: **ABIFM1836H**			
Office Address	: 5-4-187/3 And 4, 3rd Floor, Soham Mansion, M G Road, Secunderabad, Telangana-500003			
Status	: FIRM (LIMITED LIABILITY)	Assessment Year	: 2023 - 2024	
Ward No	: WARD 11(4),HYDERABAD	Financial Year	: 2022 - 2023	
D.O.I.	: 07/03/2018			
Mobile No.	: 8978144447			
Email Address	: ebanking@modiproperties.com			
Method Of Accounting	: Accrual			
Name Of Bank	: Yes Bank			
Micr Code	: 500532002			
Ifsc Code	: Yesb0000097			
Address	: Begumpet, Secundrabad			
Account No.	: 009763700002441 [Validated]			
Return	: Original (Filing Date : 29/09/2023 & No. : 336758051290923)			
Impoit Date	: Ais : 21-09-2023 12.35 Pm	Tis : 21-09-2023 12.35 Pm		
	26as : 21-09-2023 12.35 Pm			

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession			7117290
Modi Realty Pocharam Llp			
Profit Before Tax As Per Profit And Loss Account		7111712	
Add :			
Depreciation Disallowed	109212		
Disallowed U/s 37	44932	154144	
		7265856	
Less :			
Interest On Bank Fdr	36090		
Interest On Income Tax Refund	3264		
Allowed Depreciation	109212	-148566	
		7117290	
Income From Other Sources			43085
Interest On Bank Fdr		39821	
Interest On Income Tax Refubd		3264	
Total		43085	
Brought Forward Losses Set-off			
Business Losses For The A.y. 2018-19			-30082
Business Losses For The A.y. 2019-20			-104412
Business Losses For The A.y. 2020-21			-837309
Business Losses For The A.y. 2021-22			-212030
Business Losses For The A.y. 2022-23			-5933457
			43085
Gross Total Income			43085
Total Income			43090
Total Income Rounded Off U/s 288A			

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 43090 @ 30%		12927
		12927
Add: Health And Education Cess @ 4%		517
		13444
Less Tax Deducted At Source		
Section 194-ia: Tds On Sale Of Immovable Property	57595	57595
		-44151

Refundable	(44151)
Tax Rounded Off U/s 288B	(44150)

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2023
			More than 180 Days (Before 04-10-22)	Less than 180 Days (On or After 04-10-22)				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VEHICLES MOTOR CAR	15%	0.00	7,28,080.00	0.00	0.00	7,28,080.00	1,09,212.00	6,18,868.00
Total		**0.00**	**7,28,080.00**	**0.00**	**0.00**	**7,28,080.00**	**1,09,212.00**	**6,18,868.00**

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2018-19	Ordinary Business	30082	30082	-
2019-20	Ordinary Business	104412	104412	-
2020-21	Ordinary Business	837309	837309	-
2021-22	Ordinary Business	212030	212030	-
2022-23	Ordinary Business	6169395	5933457	235938

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	interest and late fees on tds	23439.00
2	Interest and Late fee on GST	21493.00
	Total	**44932.00**

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation/ ITR (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	Interest from deposit	Other Source	194A	39821.00	39821.00	39821.00	Nil	0.00	-39821.00
2	Sale of land or building	Capital Gain	194IA	5759500.00	5759500.00	0.00	5759500.00	5759500.00	5759500.00
3	Receipts from transfer of immovable property			5759500.00	5759500.00				
4	GST turnover	Profit & Loss A/c		87230453.00	87230453.00	82604786.00	4625667.00	0.00	-82604786.00
5	GST purchases	Profit & Loss A/c		83450237.00	83450237.00	0.00	83450237.00		
6	Purchase of time deposits			1370000.00	1370000.00				

SOHAM MODI
(Principal Officer)

M/s. MODI REALTY POCHARAM LLP
LLP IN: AAM-1856

Statement of Assets & Liabilities as at 31st March 2023

		Particulars	Note No	As at 31st March 2023		As at 31st March 2022	
I		**CONTRIBUTION AND LIABILITIES**					
1		**Partners' funds**					
	(a)	Fixed Capital Contribution	2	1,00,000		1,00,000	
	(b)	Current contribution	3	3,68,46,878	3,69,46,878	1,95,48,612	1,96,48,612
2		**Current liabilities**					
	(a)	Loans					
		(i) Secured Loans	4	3,09,65,200		1,73,26,264	
		(i) Un Secured Loans	5	45,43,914		35,94,500	
		Total		3,55,09,114		2,09,20,764	
	(b)	Trade Payables	6	9,46,88,228		6,61,50,245	
	(c)	Other Curent Liabilities	7	10,49,100	13,12,46,443	2,19,334	8,72,90,344
		TOTAL			**16,81,93,321**		**10,69,38,956**
II		**ASSETS**					
1		**Non-current assets**					
	(a)	Fixed assets					
		(i) Tangible Assets	8		6,18,868		-
2		**Current assets**					
	(a)	Inventories		14,28,06,774		7,96,00,372	
	(b)	Deposits, Loans and Advances	9	36,26,215		60,92,793	
	(c)	Trade Receivables	10	1,63,54,555		1,24,77,115	
	(d)	Cash and Bank Balances	11	47,42,758		87,68,676	
	(e)	Other Current Assets		44,151	16,75,74,452	-	10,69,38,956
		TOTAL			**16,81,93,320**		**10,69,38,956**
		Significant Accounting Policies/Notes	1				

As per our report of even date

For KGM & Co
Chartered Accountants
Firm's Registration No.015353S

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

CA Pranay Mehta
M No : 233650
(Partner)
Place: Hyderabad
Date: 21-09-2023
UDIN: 23233650BGXMAC6928

For and on behalf of the Partners
M/s. MODI REALTY POCHARAM LLP

Soham Satish Modi
Partner
DIN: 00522546

Anand Kumar
Partner
DIN: 07739186

M/s. MODI REALTY POCHARAM LLP
LLP IN: AAM-1856

Statement of Profit and Loss for the year ended 31st March 2023

	Particulars	Note No	Year ended 31st March 2023		Year ended 31st March 2022	
I	**Revenue from operations**					
	Revenue from sale of Units	12	8,26,04,786		-	
	Other Income	13	89,766		4,67,021	
III	**Total Revenue (I+II)**			8,26,94,552		4,67,021
IV	**Expenses:**					
	Construction Cost Recognised	14	12,79,56,606		6,16,24,932	
	Changes in inventories	15	(6,32,06,402)		(6,16,24,932)	
	Employee benefit Expenses	16	37,67,356		15,46,649	
	Other Expenses	17	69,56,070		50,94,227	
	Depreciation		1,09,212		-	
	Total expenses			7,55,82,842		66,40,876
V	**Profit/(Loss) before Taxes (III-IV)**			71,11,710		(61,73,855)
VI	**Less: Provision Current Tax**			13,444		-
VII	**Profit/(Loss) before Taxes (V-VI)**			**70,98,266**		**(61,73,855)**
VIII	**Appropriation**					
	Profit transferred to Partner's Account :					
	B.ANAND KUMAR		14,19,653		(12,34,771)	
	KARUNAKAR REDDY		14,19,653		(12,34,771)	
	Modi & Modi Realty Hyderabad Pvt. Ltd.		42,58,960	**70,98,266**	(37,04,313)	**(61,73,855)**
	Significant Accounting Policies/Notes	1				

As per our report of even date

For KGM & Co
Chartered Accountants
Firm's Registration No.015353S

KGM & Co. Firm Reg.No. 015353S Secunderabad Chartered Accountants

CA Pranay Mehta
M No : 233650
(Partner)
Place: Hyderabad
Date: 21-09-2023
UDIN: 23233650BGXMAC6928

For and on behalf of the Partners
M/s. MODI REALTY POCHARAM LLP

Soham Satish Modi
Partner
DIN: 00522546

Anand Kumar
Partner
DIN: 07739186

M/s. MODI REALTY POCHARAM LLP
LLP IN: AAM-1856

Notes forming part of Financial Statements for the year ended 31st March 2023

2 Fixed Capital Contribution

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
B.ANAND KUMAR	20,000	20,000
KARUNAKAR REDDY	20,000	20,000
Modi & Modi Realty Hyderabad Pvt. Ltd.	60,000	60,000
Total	**1,00,000**	**1,00,000**

3 Current Contribution

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
B.ANAND KUMAR	1,09,53,199	69,90,304
KARUNAKAR REDDY	79,44,415	85,33,546
Modi & Modi Realty Hyderabad Pvt. Ltd.	1,79,49,264	40,24,762
Total	**3,68,46,878**	**1,95,48,612**

4 Secured Loans

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Tata Capital Financial Services Ltd	3,05,03,056	1,73,26,264
(Secured Against Receivables(Sold and Unsold Inventory)of the Niligiri Heights Project)		
Mahindra And Mahindra Financial Services Car Loan	4,62,144	-
(Secured Against Maruthi Swift VXI)		
Total	**3,09,65,200**	**1,73,26,264**

5 Unsecured Loans

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Modi Properties Pvt Ltd	9,49,414	-
Shyam Mattay	35,94,500	35,94,500
Total	**45,43,914**	**35,94,500**

6 Trade payables

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Total Oustanding dues of micro and small enterprises	-	-
Total Oustanding dues of creditors other than micro and small enterprises	9,46,88,228	6,61,50,245
Total	**9,46,88,228**	**6,61,50,245**

a) Trade Payables ageing schedule

As at March 31, 2023

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i. MSME					
ii. Others	1,14,60,576	8,32,27,652	-	-	9,46,88,228
iii. Disputed dues – MSME	-	-	-	-	-
iv. Disputed dues - Others	-	-	-	-	-
Total	**1,14,60,576**	**8,32,27,652**	**-**	**-**	**9,46,88,228**

As at March 31, 2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i. MSME					
ii. Others	-	6,61,50,245	-	-	6,61,50,245
iii. Disputed dues – MSME	-	-	-	-	-
iv. Disputed dues - Others	-	-	-	-	-
Total	**-**	**6,61,50,245**	**-**	**-**	**6,61,50,245**

KGM & CO.
Firm Reg.No. 015353S
Secunderabad
Chartered Accountants

M/s. MODI REALTY POCHARAM LLP
LLP IN: AAM-1856

Notes forming part of Financial Statements for the year ended 31st March 2023

7 Other Curent Liabilities

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
TDS Payable	5,35,075	-
GST Payable	5,04,975	1,87,022
Electricity Bills payable	-	27,662
Professional Tax	9,050	4,650
Total	**10,49,100**	**2,19,334**

9 Deposits, Loans and Advances

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Loans		
Advances Contractors	45,684	10,32,470
Advances - Suppliers	6,42,526	27,67,956
Expenses Card Advances	8,823	-
Open Card A/c	26,543	-
Others	1,39,738	3,46,770
Staff	1,92,901	1,55,597
Deposits		
Modi Soham HUF	1,00,000	1,00,000
Summit Builders	50,000	15,000
Summit Sales LLP	10,00,000	10,00,000
Summit Sales LLP Logistics	50,000	50,000
Tata Capital Deposit	-	6,25,000
TATA Capital Loan Security Deposit	13,70,000	-
Total	**36,26,215**	**60,92,793**

10 Trade Receivables

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Receivable – Secured and Considered Good	-	-
Receivable – Unsecured and Considered Good	1,63,54,555	1,24,77,115
– Significant increase in credit risk	-	-
– Credit impaired	-	-
Less: Allowances for Bad and Doubtful Debts	-	-
Total	**1,63,54,555**	**1,24,77,115**

11 Cash and Bank balances

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Cash in hand	1,15,374	1,06,778
Bank Accounts :		
In Current A/c		
BANK-Kotak Mahindra Bank A/c No:-2013751658	88,170	90,884
BANK-YES BANK-009763700002441	(73,580)	2,70,231
BANK-ICICI Bank-36361749171	-	9,000
MODI REALTY POCHARAM LLP ESCROW ACCOUNT	20,62,981	-
Modi Realty PocharamLLP-Nilgiri Heights Yes Bank	11,65,391	10,22,884
Accrued Interest	14,422	18,899
BANKFD-YES BANK A/ No:-009763700002441	13,70,000	72,50,000
Total	**47,42,758**	**87,68,676**

12 Other Curent Assets

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
TDS Receivable	44,151	-
Total	**44,151**	-

KGM & CO. ★ Firm Reg.No. 015353S Secunderabad ★ Chartered Accountants

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M/s. MODI REALTY POCHARAM LLP
LLP IN: AAM-1856

Notes to the Statement of Profit and loss Account for the year ended 31st March 2023

12 Revenue from sale of Units

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2023
Revenue Recognised	8,26,04,786	-
Total	8,26,04,786	-

13 Other Income

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Interest On FD	36,090	-
Interest on Income Tax Refund	3,264	4,67,021
Bad Debits Written Off	410	-
Forefited Amount	50,000	-
Rounding Off	3	-
Total	89,766	4,67,021

14 Construction Cost Recognised

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Opening WIP	7,96,00,372	1,79,75,439
Add: Purchases During the Year	12,79,56,606	6,16,24,932
Less : Closing WIP	(14,28,06,774)	(7,96,00,372)
Total	6,47,50,204	-

15 Changes in Inventory

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Opening WIP	7,96,00,372	1,79,75,439
Less : Closing WIP	14,28,06,774	7,96,00,372
Total	(6,32,06,402)	(6,16,24,932)

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KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

M/s. MODI REALTY POCHARAM LLP

LLP IN: AAM-1856

Notes to the Statement of Profit and loss Account for the year ended 31st March 2023

16 Employee Benefit Expenses

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Bonus	85,886	1,666
Commission/Brokerage	10,86,412	5,95,121
Conveyance	50,215	42,149
Incentives	51,741	26,034
Mobile Allowance	28,728	38,515
Salaries	25,08,530	8,43,164
Tata AIG Health Insurance Policy	70,044	-
Recovery	(1,14,200)	-
Total	**37,67,356**	**15,46,649**

17 Other Expenses

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Interest on Car Loan	41,960	-
Loan Processing Expenses	(30,600)	-
Car Insurance	29,920	-
Bank Charges	2,949	20,777
OE-Auto Mobile Hirecharges-18%	-	18,100
Firm Professional Tax	2,500	-
Misc. Expenses	22,840	3,617
Hoaring Rents	1,04,000	32,000
Legal Expenses	11,480	42,940
News Paper & Periodicals	730	-
Office Expences-18%	3,200	4,010
Petrol Expences	72,000	18,461
Repairs &Maintanace Computers-18%	4,359	1,250
Repairs & Maintenance-Automobiles	7,483	8,356
Postage & Courier	-	7,280
Repairs & Maintenance-Equipment	1,100	-
Transportation Charges-18%	-	3,900
Audit Fees	-	747
Rera Fee	600	-
Printing & Stationery	5,600	-
Consultancy Charges18%	1,97,778	22,268
Consultancy Charges	1,50,000	-
Admin and Marketing Service Charges-18%	21,64,458	4,06,252
Admin-Audit-18%	10,72,147	25,61,587
Carhire Charges-18%	2,02,700	72,400
CR Consultation Charges-18%	67,359	10,000
Information Technology-18%	51,144	(4,151)
CR Consultation Charges-18%	-	2,10,412
GST	21,493	4,119
Interest on TDS	23,439	342
Print Media Composition	5,775	700
Discount	2,50,000	36,250
Advertising-18%	7,45,020	1,62,250
Advertising-5%	36,055	-
Brouchers, Flyers & Stationery-18%	17,860	2,77,368
Digital Media-18%	1,01,201	1,79,928
Hoarding-12%	1,27,367	71,387
Hoarding -18%	10,39,630	6,31,770
Print Media 5%	1,20,192	91,266
Brouchers, Flyers & Stationery-Exempt	3,900	1,02,717
Hoarding-Exempt	64,800	72,000
Hoarding Rent-URD	88,000	-
Print Media-18%	2,500	23,923
Tour & Travels	20,842	-
Promotions Service Charges-18%	1,02,288	-
Total	**69,56,070**	**50,94,227**

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

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M/s. MODI REALTY POCHARAM LLP
LLP IN: AAM-1856

B.ANAND KUMAR-Fixed

Particulars	Amount	Particulars	Amount
		By Balance b/d	20,000
		By Capital Contribution	-
By Balance c/f	20,000		
	20,000		**20,000**

KARUNAKAR REDDY-Fixed

Particulars	Amount	Particulars	Amount
		By Balance b/d	20,000
		By Capital Contribution	-
To balance c/f	20,000		
	20,000		**20,000**

Modi & Modi Realty Hyderabad Pvt. Ltd.-Fixed

Particulars	Amount	Particulars	Amount
		By Balance b/d	60,000
		By Capital Contribution	-
To balance c/f	60,000		
	60,000		**60,000**

B.ANAND KUMAR-Current

Particulars	Amount	Particulars	Amount
To Drawings	-	By Balance b/d	85,33,546
		By Amount paid to vendors	10,00,000
By Balance c/f	1,09,53,199	By Net Profit	14,19,653
	1,09,53,199		**1,09,53,199**

KARUNAKAR REDDY-Current

Particulars	Amount	Particulars	Amount
To Drawings	-	By Balance b/d	40,24,762
		By Amount paid to vendors	25,00,000
To balance c/f	79,44,415	By Net Profit	14,19,653
	79,44,415		**79,44,415**

Modi & Modi Realty Hyderabad Pvt. Ltd.-Current

Particulars	Amount	Particulars	Amount
		By Balance b/d	69,90,304
		By Amount paid to vendors	67,00,000
To balance c/f	1,79,49,264	By Net Profit	42,58,960
	1,79,49,264		**1,79,49,264**

KGM & CO.
Firm Reg.No. 015353S
Secunderabad
Chartered Accountants

A/c

ASSESSMENT YEAR 2023-2024 BALANCES AS ON: 31-03-2023

NAME OF THE ENTITY: M/s. MODI REALTY POCHARAM LLP

FIXED ASSETS - SCHEDULE 8

Sl.No.	Name of the Asset	W.D.F. 01.04.2022	Additions Before 30.09.22	Additions After 30.09.22	Total	Rate of Depreciation	Amount of Depreciation	W.D.V. C/f 31.03.2023
1	Maruti Swift	-	7,28,080		7,28,080	15%	1,09,212	6,18,868
		-	7,28,080	-	7,28,080		1,09,212	6,18,868

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MODI REALTY POCHARAM LLP
ASSESSMENT YEAR :: 2023-2024
Notes to Accounts

1) **Significant Accounting Policies**

a) **Accounting Conventions**
The accounts have been prepared using historical cost conventions and on the basis of going concern with revenues recognized and expenses incurred on accrual basis unless otherwise stated.

b) **Use of Accounting Estimates**:
The preparation of the financial statements in conformity with the generally accepted accounting principles requires that the management makes estimates and assumptions that effect the reported amounts of assets & liabilities as at the date of the financial statements. The reported amount of revenues & expenses during the reported period, actual results could differ from the estimates.

c) **Inventories**
i) Land is stated at cost.
ii) Building construction work is stated at cost including estimated profits declared year to year till completion of the project.

d) **Revenue Recognition**:
Revenue from property development activity which are in substance similar to delivery of goods in recognized when all significant risks and rewards of ownership in the land and/or building are transferred to the customer and a reasonable expectation of collection of the sale consideration from the customer exists.

Revenue from these property development activities which have the same economic substance as that of a construction contract is recognized based on the 'Percentage of Completion method' (POC).

The revenue is recognized where the progress on the project has reached to a reasonable stage of 25% completion. The work percentage of work completion is determined with reference to the proportion of project cost incurred for work performed upto the balance sheet date bear to the estimated total cost of each project.

The estimated of cost and revenue are reviewed by management periodically and effect of any change in such estimates is recognized in the period in which such changes are determined.

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

e) **Fixed Assets:**
Fixed Assets are stated at historical cost net of tax / duty credit availed, if any. Cost comprises the cost of acquisition / construction and any cost attributable to bring the asset to its working condition for its intended use.

f) **Depreciation:**
Depreciation on Fixed assets is provided on W.D.V. method at the rates and in the manner specified under I.T. Act/Rules.

g) **Borrowing Costs:**
Borrowing Costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs which are not attributable to any fixed assets are charged to the Profit and Loss account.

h) **Provisions:**

GM & CO.
Firm Reg.No.
015353S
Secunderabad

A/c

Provisions are recognized when there is a present obligation as result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a realizable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet Date.

i) Contingent Liabilities:

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the controls of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimated of the amount cannot be made.

j) **Disclosure of revenue and cost under POCM method:**

The percentage of work completed under the project upto 31-3-2023 is 26.96% Which is determined with reference to the proportion of project cost incurred for work performed upto Balance Sheet date bear to the estimated total cost of project. The details of revenue recognized and cost recognized accordingly is as under:

Particulars	FY 2022-2023	FY 2021-2022
Estimated Cost	Rs.76,97,49,934/-	Rs.76,97,49,934/-
Cost incurred during the year	Rs.12,79,56,606/-	Rs.7,96,00,372/-
Cumulative cost	Rs.20,75,56,978/-	Rs.7,96,00,372/-
POCM%	26.96%	10.34%
Revenue recognized during the year	Rs.8,26,04,786/-	Nill
Cumulative Revenue recognized	Rs.8,26,04,786/-	Nill
Cost recognized during the year	Rs. 6,47,50,204/-	Nill
Cumulative Cost recognized	Rs. 6,47,50,204/-	Nill
Opening WIP	Rs.7,96,00,372/-	Nill
Closing WIP	Rs.14,28,06,774/-	Rs.7,96,00,372/-
Revenue Pending for Recognition	Rs. 7,05,94,338/-	Rs. 6,37,07,927/-

k) Expenses not supported by external evidences as taken as certified and authenticated by the management.

l) Balances standing to debit/credit to various accounts are subject to confirmation.

As per our report of even date

For KGM & Co
Chartered Accountants
Firm's Registration No.015353S

KGM & CO. Firm Reg.No. 015353S Secunderabad Chartered Accountants

CA Pranay Mehta
M No : 233650
(Partner)
Place: Hyderabad
Date: 21-09-2023
UDIN: 23233650BGXMAC6928

For MODI REALTY POCHARAM LLP,

Soham Satish Modi
Partner
DIN: 00522546

Anand Kumar
Partner
DIN: 07739186