**Acknowledgement Number:454136721281023** **Date of filing : 28-Oct-2023**

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2023-24

| | | | |
|---|---|---|---|
| PAN | AAOCS0548N | | |
| Name | SDNMKJ REALTY PRIVATE LIMITED | | |
| Address | 5-2-223,GOKUL DISTELERY ROAD , Secunderabad H.O, Secunderabad , HYDERABAD,HYDERABAD , 36-Telangana, 91-INDIA, 500003 | | |
| Status | 7-Private company | Form Number | ITR-6 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 454136721281023 |

| | | | |
|---|---|---|---|
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 77,15,710 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 0 |
| | Net tax payable | 5 | 19,41,890 |
| | Interest and Fee Payable | 6 | 8,510 |
| | Total tax, interest and Fee payable | 7 | 19,50,400 |
| | Taxes Paid | 8 | 19,50,402 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | 0 |
| Accreted Income and Tax Detail | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 |

Income Tax Return submitted electronically on 28-Oct-2023 11:05:53 from IP address 183.83.239.181 and verified by Tejal Soham Modi having PAN ADDPM3623R on 28-Oct-2023 using paper ITR-Verification Form /Electronic Verification Code ________ generated through mode

System Generated

Barcode/QR Code

**AAOCS0548N06454136721281023b28a237b96c02eb67da4454d9db80bf3cdc829e2**

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

| | | | |
|---|---|---|---|
| Name of Assessee | SDNMKJ REALTY PRIVATE LIMITED | | |
| Address | 5-2-223,GOKUL DISTELERY ROAD,Secunderabad H.O,Secunderabad,HYDERABAD,HYDERABAD,TELANGANA,500003 | | |
| E-Mail | sambasivarao@modiproperties.com | | |
| Status | Company(Domestic) | Assessment Year | 2023-2024 |
| Ward | | Year Ended | 31.3.2023 |
| PAN | AAOCS0548N | Incorporation Date | 24/03/2010 |
| Residential Status | Resident | | |
| Nature of Business | REAL ESTATE AND RENTING SERVICES-Purchase, sale and letting of leased buildings(residential and non-residential)(07001) | | |
| Filing Status | Original | | |
| Bank Name | KOTAK MAHINDRA BANK, , A/C NO:1311514934 ,Type: Current ,IFSC: KKBK0000554 | | |
| Tele: | Mob:9502200911 | | |

## Computation of Total Income [As per Section 115BAA (Tax @22%)]

| | | | |
|---|---|---|---|
| **Income from Business or Profession (Chapter IV D)** | | | **-644087** |
| Profit as per Profit and Loss a/c | | 6769773 | |
| Add: | | | |
| Depreciation Debited in P&L A/c | | 1327983 | |
| Interest on TDS | | 266 | |
| Share of loss in partnership firm | | 332406 | |
| Total | | 8430428 | |
| Less: | | | |
| Interest on FD | 570425 | | |
| Interest on IT refund | 150780 | | |
| Interest on Loans | 7638590 | | |
| Depreciation as per Chart u/s 32 | 714720 | | |
| | | 9074515 | |
| | | -644087 | |
| **Income from Other Sources (Chapter IV F)** | | | **8359797** |
| Interest on F.D.R.(as per Annexure) | | 570427 | |
| Interest on Loans & Advances(as per Annexure) | | 7638590 | |
| Interest From IT Refund | | 150780 | |
| | | 8359797 | |
| **Gross Total Income** | | | **7715710** |
| **Total Income** | | | **7715710** |
| Round off u/s 288 A | | | **7715710** |
| MAT Provisions not apply on company due to applicability of section 115BAA | | | |
| Tax Due @ 22% (Company applicable for Sec 115BAA) | | 1697456 | |
| Surcharge @10% | | 169746 | |

| | |
|---|---|
| Health & Education Cess (HEC) @ 4.00% | 74688 |
| | 1941890 |
| T.D.S./T.C.S | 1871222 |
| | 70668 |
| Interest u/s 234 A/B/C | 8510 |
| | 79178 |
| Round off u/s 288B | 79180 |
| Deposit u/s 140A | 79180 |
| Tax Payable | 0 |

| Interest Charged | (Rs.) |
|---|---|
| u/s 234B (7 Month) | 4942 |
| u/s 234C (318+954+1590+706) | 3568 |

| T.D.S./ T.C.S. From | (Rs.) |
|---|---|
| Non-Salary(as per Annexure) | 1871222 |

Interest calculated upto October,2023, Due Date for filing of Return October 31, 2023

**Comparision of Income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)**

| | | |
|---|---|---|
| 1.Total income as per Section 115BAA/115BAB | | 7715710 |
| 2. Adjustments according to section 115BAA/115BAB | | |
| **(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB** | | |
| | **0** | |
| **Gross Total Income as per Section 115BAA/115BAB** | | **7715710** |
| **(ii) Allowed Deductions (which were disallowed under secton 115BAA / 115BAB)** | | |
| **No Deduction exists** | | |
| **(iii) Allowed Brought Forward Loss (which were disallowed under secton 115BAA / 115BAB)** | | |
| **NA** | | |
| | **0** | **0** |
| **3. Gross Total Income (1-2)** | | **7715710** |
| Deduction under Chapter VIA | | 0 |
| **Total Income after Adjustments under section 115BAA/115BAB** | | **7715710** |

**Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:10 Oct 2023**

| Sr.No. | BSR Code | Date | Challan No | Bank Name & Branch | Amount |
|---|---|---|---|---|---|
| 1 | . | | | | 79180 |
| | **Total** | | | | **79180** |

**Statement of Current Year Loss Adjustment**

| Head/Source of Income | Current Year Income | House Property Loss of the Current Year Set off | Business Loss of the Current Year Set off | Other Sources Loss of the Current Year Set off | Current Year Income Remaining after Set off |
|---|---|---|---|---|---|
| Loss to be adjusted | | | 644087 | | |
| House Property | NIL | | NIL | NIL | NIL |
| Business | NIL | NIL | | NIL | NIL |
| Speculation Business | NIL | NIL | NIL | NIL | NIL |
| Short term Capital Gain | NIL | NIL | NIL | NIL | NIL |
| Long term Capital Gain | NIL | NIL | NIL | NIL | NIL |
| Other Sources | 8359797 | NIL | 644087 | | 7715710 |

| | | | |
|---|---|---|---|
| Total Loss Set off | NIL | 644087 | NIL |
| **Loss Remaining after set off** | **NIL** | **NIL** | **NIL** |

## Details of Depreciation

| Particulars | Rate | Opening+ Adjusted for 115BAA | More Than 180 Days | Less Than 180 Days | Total | Sales | Sales Less Than 180 days | Balance | Depreciation (Short Gain) | WDV Closing |
|---|---|---|---|---|---|---|---|---|---|---|
| Furniture | 10% | 3312203 | 3835000 | 0 | 7147203 | 0 | 0 | 7147203 | 714720 | 6432483 |
| **Total** | | **3312203** | **3835000** | **0** | **7147203** | **0** | **0** | **7147203** | **714720** | **6432483** |

## Interest Calculation u/s 234C

| S. No. | Installment Period | Total Tax Due | To Be Deposited (In %) | To Be Deposited (In Amount) | Deposit Amount | Remaining Tax Due(Round off in 100 Rs.) | Int Rate (In %) | Interest |
|---|---|---|---|---|---|---|---|---|
| 1. | First (Up to June) | 70668 | 15.00 | 10600 | 0 | 10600 | 3 | 318 |
| 2. | Second (Up to Sep) | 70668 | 45.00 | 31801 | 0 | 31800 | 3 | 954 |
| 3. | Third (Up to Dec) | 70668 | 75.00 | 53001 | 0 | 53000 | 3 | 1590 |
| 4. | Fourth (Up to March) | 70668 | 100.00 | 70668 | 0 | 70600 | 1 | 706 |
| | **Total** | | | | | | | **3568** |

## Interest Calculation u/s 234B

Interest u/s 234C : 3568

| S. No. | Month | Principal | Int. 234B | Int. 234A/F | Deposit | Int Adjusted | Int Remain | Principal Adj |
|---|---|---|---|---|---|---|---|---|
| 1 | April-2023 | 70668 | 706 | 0 | 0 | 0 | 4274 | 0 |
| 2 | May-2023 | 70668 | 706 | 0 | 0 | 0 | 4980 | 0 |
| 3 | June-2023 | 70668 | 706 | 0 | 0 | 0 | 5686 | 0 |
| 4 | July-2023 | 70668 | 706 | 0 | 0 | 0 | 6392 | 0 |
| 5 | August-2023 | 70668 | 706 | 0 | 0 | 0 | 7098 | 0 |
| 6 | September-2023 | 70668 | 706 | 0 | 0 | 0 | 7804 | 0 |
| 7 | October-2023 | 70668 | 706 | 0 | 0 | 0 | 8510 | 0 |
| | **Total** | | **4942** | **0** | | | | |

## Bank Account Detail

| S. No. | Bank | Address | Account No | MICR NO | IFSC Code | Type |
|---|---|---|---|---|---|---|
| 1 | KOTAK MAHINDRA BANK | | 1311514934 | | KKBK0000554 | Current(Primary) |
| 2 | HDFC BANK | | 00422000029590 | | HDFC0000042 | |
| 3 | AXIS BANK | | 922020058983990 | | UTIB0000068 | Current |

## GST Turnover Detail

| S.NO. | GSTIN | Turnover |
|---|---|---|
| 1 | 36AAOCS0548N1ZR | 4598757 |
| | **TOTAL** | **4598757** |

## Details of Interest on F.D.R.

| S.NO. | PARTICULARS | AMOUNT |
|---|---|---|
| 1 | KOTAK MAHINDRA BANK LIMITED | 219416 |
| 2 | AXIS BANK LIMITED | 351011 |
| | **TOTAL** | **570427** |

## Details of Interest on Loans & Advances

NAME OF ASSESSEE : SDNMKJ REALTY PRIVATE LIMITED A.Y. 2023-2024 PAN : AAOCS0548N Code :AUTO-00042

| S.NO. | PARTICULARS | AMOUNT |
|---|---|---|
| 1 | GV DISCOVERY CENTERS PRIVATE LIMITED | 4533183 |
| 2 | AMTZ MEDPOLIS SQUARE PRIVATE LIMITED | 732096 |
| 3 | CRESCENTIA LABS PRIVATE LIMITED | 1136076 |
| 4 | AMTZ MEDPOLIS SQUARE 801 PRIVATE LIMITED | 299178 |
| 5 | AMTZ MEDPOLIS SQUARE 4554 PRIVATE LIMITED | 114685 |
| 6 | G V Research Centers Private Limited | 823372 |
| | **TOTAL** | **7638590** |

**Details of T.D.S. on Non-Salary(26 AS Import Date:10 Oct 2023)**

| S.No | Name of the Deductor | Tax deduction A/C No. of the deductor | Amount Paid/credited | Total Tax deducted | Amount out of (5) claimed for this year |
|---|---|---|---|---|---|
| 1 | AMTZ MEDPOLIS SQUARE 4554 PRIVATE LIMITED | HYDA30100A | 114685 | 11469 | 11469 |
| 2 | AMTZ MEDPOLIS SQUARE 801 PRIVATE LIMITED | HYDA30130C | 299178 | 29918 | 29918 |
| 3 | AMTZ MEDPOLIS SQUARE PRIVATE LIMITED | HYDA30058A | 732096 | 73210 | 73210 |
| 4 | AXIS BANK LIMITED | MUMU05151G | 351011 | 35102 | 35102 |
| 5 | CRESCENTIA LABS PRIVATE LIMITED | HYDB06032F | 1136076 | 113608 | 113608 |
| 6 | GV DISCOVERY CENTERS PRIVATE LIMITED | HYDG17681G | 4533183 | 453318 | 453318 |
| 7 | GV RESEARCH CENTERS PRIVATE LIMITED | HYDG17575F | 823370 | 82337 | 82337 |
| 8 | KFIN TECHNOLOGIES LIMITED | HYDK08750A | 2732925 | 273291 | 273291 |
| 9 | KOTAK MAHINDRA BANK LIMITED | MUMK01323A | 219416 | 21942 | 21942 |
| 10 | OJAS INNOVATIVE TECHNOLOGIES PRIVATE LIMITED | HYDO02275A | 7770269 | 777027 | 777027 |
| | **TOTAL** | | **18712209** | **1871222** | **1871222** |

**Head wise Summary on Income and TDS thereon**

| Head | Section | Amount Paid/Credited As per 26AS | As per Computation | Location of Income for Comparison | TDS |
|---|---|---|---|---|---|
| House Property | 194I(b) | 10503194 | | | 1050318 |
| Other Sources | 194A | 7385645 | 8359797 | Interest Income:8359797 | 738567 |
| Other Sources | 194JB | 823370 | as above | as above | 82337 |
| **Total** | | **18712209** | **8359797** | | **1871222** |

**Details of Taxpayer Information Summary (TIS)**

| S.NO. | INFORMATION CATEGORY | DERIVED VALUE(Rs.) | As Per Computation | | Difference |
|---|---|---|---|---|---|
| 1 | Business receipts | 823370 | Trading Account->Sales/ Gross receipts of business | 10470387 | |
| | | | Trading Account->Gross receipts from Profession | | |
| | | | Profit and Loss Account->Other income | 8844399 | |
| | | | | **19314786** | **-18491416** |
| 2 | GST purchases | 7146296 | | | |
| 3 | GST turnover | 11302953 | | | |
| 4 | Interest from deposit | 7385645 | Interest on FDR | 570427 | 6815218 |
| 5 | Purchase of time deposits | 12865636 | | | |
| 6 | Rent received | 10503194 | | | |
| | Interest from others | | Other | 7638590 | |
| | | | | **7638590** | **7638590** |
| | Interest from income tax refund | | - Interest from IT Refund | 150780 | 150780 |

Signature
(SOHAM SATISH MODI)
For SDNMKJ REALTY PRIVATE LIMITED

**SDNMKJ Realty Private Limited**
**CIN: U70101TG2010PTC067667**
**Balance Sheet as at 31 March 2023**
**(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)**

| Particulars | Note | As at 31 March 2023 | As at 31 March 2022 |
|---|---|---|---|
| **Equity and liabilities** | | | |
| **Shareholders' funds** | | | |
| Share capital | 3 | 3.01 | 1.63 |
| Reserves and surplus | 4 | 2,034.73 | 839.37 |
| | | **2,037.75** | **841.00** |
| **Non-current liabilities** | | | |
| Long-term borrowings | 5 | 778.76 | 819.83 |
| Other Long-term liabilities | 6 | 46.58 | 37.91 |
| | | **825.34** | **857.73** |
| **Current liabilities** | | | |
| Short-term borrowings | 7 | 523.51 | 528.48 |
| Trade payables | 8 | | |
| - total outstanding dues of micro enterprises and small enterprises | | - | - |
| - total outstanding dues of creditors other than micro enterprises and small enterprises | | 60.94 | 60.18 |
| Other current liabilities | 9 | 18.61 | 238.11 |
| Short-term provisions | 10 | 6.75 | 74.00 |
| | | **609.81** | **900.78** |
| **Total** | | **3,472.89** | **2,599.51** |
| **Assets** | | | |
| **Non-current assets** | | | |
| Property, plant and equipment and Intangible assets | | | |
| - Property plant and equipment | 11 | 49.68 | 24.61 |
| Non-current investments | 12 | 1,245.90 | 1,248.82 |
| Deferred tax assets (Net) | 13 | 3.69 | 2.18 |
| Other non-current assets | 14 | 36.28 | 22.71 |
| | | **1,335.55** | **1,298.33** |
| **Current assets** | | | |
| Trade receivables | 15 | - | 0.39 |
| Cash and bank balances | 16 | 261.18 | 454.13 |
| Short-term loans and advances | 17 | 1,794.06 | 834.81 |
| Other current assets | 18 | 82.11 | 11.86 |
| | | **2,137.35** | **1,301.18** |
| **Total** | | **3,472.89** | **2,599.51** |

**Corporate Information & Significant accounting policies 1 & 2**
**See accompanying Notes (2.1-30) forming an integral part of the Financial Statements**

As per our report of even date attached

**For A S Agarwal & Co.**
**Chartered Accountants**
**Firm Registration No. 0014987S**

**Ashish Agarwal**
**Partner**
Membership No: 222861
UDIN: 23222861BGVBCC9505
Place: Hyderabad
Date: 29 September 2023

**For and on behalf of the Board of Directors of SDNMKJ Realty Private Limited**

SDNMKJ REALTY PVT LTD

**Soham Satish Modi**
**Director**
DIN: 00522546

Place: Hyderabad
Date: 29 September 2023

**Tejal Soham Modi**
**Director**
DIN: 06983437

Place : Hyderabad
Date: 29 September 2023

**SDNMKJ Realty Private Limited**
**CIN: U70101TG2010PTC067667**
**Statement of Profit and Loss for the year ended 31 March 2023**
**(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)**

| Particulars | Note | Year ended 31 March 2023 | Year ended 31 March 2022 |
|---|---|---|---|
| **Income** | | | |
| Revenue from operations | 19 | 104.70 | 93.41 |
| Other income | 20 | 83.60 | 454.40 |
| **Total revenue** | | **188.30** | **547.80** |
| Employee benefits expense | 21 | 1.51 | 1.44 |
| Finance costs | 22 | 49.03 | 99.05 |
| Depreciation and amortisation expense | 11 | 13.28 | 8.60 |
| Other expenses | 23 | 61.63 | 22.41 |
| **Total expenses** | | **125.45** | **131.50** |
| **Profit before tax** | | **62.85** | **416.30** |
| **Prior period (expense)/ income** | | **4.85** | **-** |
| **Tax expense** | | | |
| Current tax | | 19.42 | 73.68 |
| Tax for earlier years | | 4.02 | 0.27 |
| Deferred tax | | (1.50) | (2.18) |
| | | **21.93** | **71.77** |
| **Profit/ (Loss) for the period** | | **45.77** | **344.53** |
| **Earnings per equity share** | 28 | | |
| Basic (in Rs.) | | 172.65 | 2,458.61 |
| Diluted (in Rs.) | | 172.65 | 5.49 |
| Face value per share (in Rs.) | | 10.00 | 10.00 |

**Corporate Information & Significant accounting policies 1 & 2**
**See accompanying Notes (2.1-30) forming an integral part of the Financial Statements**

As per our report of even date attached
**For A S Agarwal & Co.**
**Chartered Accountants**
**Firm Registration No. 0014987S**

**Ashish Agarwal**
**Partner**
Membership No: 222861
UDIN: 23222861BGVBCC9505

Place: Hyderabad
Date: 29 September 2023

**For and on behalf of the Board of Directors of**
**SDNMKJ Realty Private Limited**

SDNMKJ REALTY PVT LTD

**Soham Satish Modi**
**Director**
DIN: 00522546

Place: Hyderabad
Date: 29 September 2023

**Tejal Soham Modi**
**Director**
DIN: 06983437

Place : Hyderabad
Date: 29 September 2023

**SDNMKJ Realty Private Limited**
**CIN: U70101TG2010PTC067667**
**Significant accounting policies & other explanatory information as at & for the year ended 31 March 2023**

## 1 Corporate Information

SDNMKJ Realty Private Limited is a Company incorporated under the Companies Act, 2013 with CIN: U70101TG2010PTC067667 on 24 March 2010 having its registered office at 5-2-223 Gokul Distillery Road, Secunderabad, Telangana-500003, India.

The Company is engaged in the business of construction, development and leasing of residential and commercial real estate properties.

## 2 Significant accounting policies

### 2.1 Basis of accounting and preparation of financial statements

The financial statements have been prepared under the historical cost convention on accrual basis of accounting in accordance with Indian Generally Accepted Accounting Principles ["GAAP"] in compliance with the provisions of the Companies Act, 2013 and the Accounting Standards as specified in the Companies (Accounting Standards) Rules, 2006 read with Rule 7(1) of the Companies (Accounts) Rules, 2014 issued by the Ministry of Corporate Affairs in respect of section 133 of the Companies Act, 2013. Further, the guidance notes/announcements issued by the Institute of Chartered Accountants of India (ICAI) are also considered, wherever applicable except to the extent where compliance with other statutory promulgations override the same requiring a different treatment. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year, unless otherwise mentioned in the notes.

#### i. Use of estimates

The preparation of financial statements in conformity with GAAP requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the period in which these results are known/materialised.

#### ii. Cash and bank balances

Cash comprises cash in hand and deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

#### iii. Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

SDNMKJ REALTY PVT LTD

**SDNMKJ Realty Private Limited**
**CIN: U70101TG2010PTC067667**
**Significant accounting policies & other explanatory information as at & for the year ended 31 March 2023**

## 2.2 Summary of significant accounting policies

### a. Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as net of returns and allowances, trade discounts and volume rebates after taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved.

The specific recognition criteria from various stream of revenue is described below:

**Rental Income from Operating Leases**

The company derives revenue primarily from real estate business comprising activities of investing, developing and leasing of immovable properties and real estate consultancy business.

Revenue from leasing activities is measured taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. Rental income receivable under operating leases (excluding variable rental income) is recognized in the statement of profit and loss as per the terms of agreement over the term of the lease agreement.

**Other Income**

Interest income is recognized on a time proportion basis. Other income is accounted as and when the right to receive arises.

Provision no longer required is written back when the Company is reasonably certain that the provision as accounted would not result in any future liability to the Company. Such provisions, no longer required are written back to Other Income.

### b. Property, plant and equipment, Intangible assets and Depreciation

Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Depreciation on assets is provided over their estimated useful life using Written Down Value method and in the manner specified under Schedule II to the Companies Act, 2013. For assets acquired or disposed off during the year, depreciation is provided for on pro-rata basis with reference to the month of acquisition or disposal.

The residual value of the assets is estimated to be 5% of the Cost of aquisition for the purpose of computing depreciation. The Management estimates the useful life to be as follows:

| Asset | Management Estimate |
|---|---|
| Furniture & Fixture | 10 years |

SDNMKJ REALTY PVT LTD

**c. Foreign Currency Transactions and Translations**

**i. Initial Recognition**

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

**ii. Measurement of Foreign Currency Monetary Items at the Balance Sheet Date**

Foreign currency monetary items (other than derivative contracts) of the Company outstanding at the Balance Sheet date are restated at the year-end rates.

Non-monetary items are carried at historical cost. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

**iii. Treatment of Exchange Differences**

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company are recognized as income or expense in the Statement of Profit and Loss.

**d. Investments:**

Current Investments are carried at lower of cost and market value determined on an individual investment basis.

Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of investment.

**e. Earnings per Share:**

Basic and Diluted Earnings per Share (EPS) is reported in accordance with Accounting Standard (AS) – 20, "Earnings per Share", issued by the Institute of Chartered Accountants of India and notified under Section 133 of the Companies Act, 2013. EPS is computed by dividing the net profit or loss for the year by the weighted average number of Equity Shares outstanding during the year.

**f. Employee Benefits:**

Employees Provident fund and Miscellaneous Provisions Act, 1952 are not applicable to the Company as the Company does not have the required number of employees on its rolls. The Company has no policy of encashment of leaves. Accordingly, no provision has been made in respect of employee benefits in terms of AS-15 "Employee Benefits".

**g. Provisions and Contingent Liabilities:**

i. Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if:
   a) The Company has a present obligation as a result of a past event;
   b) Probable outflow of resources is expected to settle the obligation; and
   c) The amount of the obligation can be reliably estimated.

ii. Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.

SDNMKJ REALTY PVT LTD

iii. Contingent Liability is disclosed in the case of
  a) A present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation
  b) A present obligation when no reliable estimate is possible, and
  c) A possible obligation arising from past events where the probability of outflow of resources is not remote.

iv. Contingent Assets are neither recognized, nor disclosed.

v. Provisions, Contingent Liabilities, and Contingent Assets are reviewed at each Balance Sheet date.

**h. Taxes:**

Tax on income for the current year is determined on the basis of taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

Deferred Tax is recognized on timing differences between the accounting income and the taxable income for the year, and qualified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

Deferred Tax Assets are recognized and carried forward to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

**i. Impairment of Assets:**

As at each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine:

i) The provision for impairment loss, if any required; or
ii) The reversal, if any, required of impairment loss recognized in previous period.

Impairment loss is recognized when the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is determined:

i) In the case of an individual assets, at the higher of the net selling price and the value in use;
ii) In the cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of cash generating unit's net selling price and the value in use;

(Value in use is determined as the present value of estimated future cash flows from the continuing use of an asset from its disposal at the end of its useful life).

**j. Operating cycle**

Based on the nature of activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

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| **3 Share capital** | **As at 31 March 2023** | | **As at 31 March 2022** | |
|---|---|---|---|---|
| | **No. of shares** | **Amount** | **No. of shares** | **Amount** |
| **Authorised share capital** | | | | |
| Equity shares of Rs. 10 each | 5,00,000 | 50.00 | 50,000 | 5.00 |
| | **5,00,000** | **50.00** | **50,000** | **5.00** |
| **Issued, subscribed and fully paid up shares** | | | | |
| Equity shares of Rs. 10 each | 30,109 | 3.01 | 16,314 | 1.63 |
| | **30,109** | **3.01** | **16,314** | **1.63** |

| **a) Reconciliation of share capital** | **As at 31 March 2023** | | **As at 31 March 2022** | |
|---|---|---|---|---|
| | **No. of shares** | **Amount** | **No. of shares** | **Amount** |
| **At the beginning of the year** | 16,314 | 1.63 | 10,000 | 1.00 |
| Shares issued during the year | 13,795 | 1.38 | 6,314 | 0.63 |
| **Balance at the end of the year** | **30,109** | **3.01** | **16,314** | **1.63** |

**b) Aggregate number and class of shares allotted as fully paid-up pursuant to contract(s) without payment being received in cash.**

In FY 2021-22, company had allotted 6,314 equity shares pursuant to conversion of 11,28,949 CCD's by the CCD holders.

In FY 2022-23, company has allotted 8,836 equity shares pursuant to conversion of 73,71,051 CCD's by the CCD holders.

**c) Details of shareholders holding more than 5% shares in the Company**

| **Equity shares of Rs. 10 each** | **As at 31 March 2023** | | **As at 31 March 2022** | |
|---|---|---|---|---|
| | **No. of shares** | **% Holding** | **No. of shares** | **% Holding** |
| Rajesh Kadakia | 25,149 | 83.53% | 16,313 | 99.99% |
| Greens Global India LLC | 4,959 | 16.47% | - | - |
| | **30,108** | **100.00%** | **16,313** | **99.99%** |

**d) Terms/ rights attached to shares:**

The Company has one class of equity shares having a par value of Rs. 10 each. Each holder of equity shares is entitled to one vote per share.

The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting, except interim dividend. During the year ended 31 March 2023, no dividend has been declared by the Board of directors (Previous year - Nil).

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company after distribution of all preferential amounts and distribution will be in proportion to the number of equity shares held by the shareholders.

**e) Disclosure of Shareholding of Promoters**

Disclosure of shareholding of promoters as at March 31, 2023 is as follows:

| | **Shares held by promoters %** | | | | |
|---|---|---|---|---|---|
| **Promoter name** | **As at 31 March 2023** | | **As at 31 March 2022** | | **% Change during the year** |
| | **No. of shares** | **% of total shares** | **No. of shares** | **% of total shares** | |
| Rajesh Kadakia | 25,149 | 83.53% | 16,313 | 99.99% | -16.47% |
| Sharad Kadakia | 1 | 0.003% | 1 | 0.01% | 0.00% |
| Greens Global India LLC | 4959 | 16.470% | - | 0.00% | 16.47% |
| | **30,109** | **100.00%** | **16,314** | **100.00%** | **0.00%** |

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| 4 | Reserves and surplus | As at 31 March 2023 | As at 31 March 2022 |
|---|---|---|---|
| | **Securities premium** | | |
| | Balance at the beginning of the year | 112.26 | - |
| | Add: Premium on issue of shares | 1,149.60 | 112.26 |
| | **Balance at the end of the year** | **1,261.86** | **112.26** |
| | | | |
| | **Surplus/ (deficit) in the Statement of Profit and Loss** | | |
| | Balance at the beginning of the year | 727.11 | 382.57 |
| | Add : Profit/ (loss) for the year | 45.77 | 344.53 |
| | **Balance at the end of the year** | **772.87** | **727.11** |
| | | | |
| | **Total** | **2,034.73** | **839.37** |

| 5 | Long-term borrowings | As at 31 March 2023 | As at 31 March 2022 |
|---|---|---|---|
| | **Secured** | | |
| | Term loan from bank (Refer Note (a) below) | 818.34 | 172.72 |
| | Less: Current maturities of Long term borrowings | (39.58) | (90.00) |
| | **Unsecured** | | |
| | 10.5% Compulsory Convertible Debenture (CCDs) of Rs. 10 each (Previous year - 73,71,422) (Refer Note (b) below) | - | 737.11 |
| | | **778.76** | **819.83** |

**a) (i) Axis Bank Loan Against Property (LAP)**

- The Company has availed a term loan from Axis Bank under "Lease Rental Discounting" Scheme of Rs. 8.50 crores in the current financial year having an floating interest rate of 9.5% per annum against mortagage of property. The loan is repayable in Equal Monthly Installments of Rs. 9.55 lakhs in 144 months.
- The loan has been granted against the security of the lease rent receivables arising out of the property given on lease/ sub lease by means of Lease Deed/ Tenancy Agreement. Also, SDNMKJ Realty Private Limited has provided guarantee for the said loan availed by the Company.

**(ii) Kotak Bank - Overdraft facility**

The Company had availed Loan against Property (LAP) from Kotak Mahindra Bank Limited of Rs. 6.50 crore in the financial year 2018-19 which was repayable 120 Equal Monthly Instalments (EMI) of Rs. 8.37 lakhs having interest rate of 8.40% plus 7% spread. However, the total loan of Rs. 1,72,72,397 was repaid in the current year and the outstanding loan as on 31 March 2023 is Nil (Previous year Rs. 1,72,72,397).

**b) Compulsorily Convertible Debentures**

The Company had issued 85,00,000 Unsecured Compulsorily Convertible Debentures (CCD's) of Rs. 10 each to Rajesh Kumar Jayantilal Kadakia at coupon rate of 10.5% p.a. during year 2018-19. All CCDs were to be converted into Equity on or before 120 months from the date of issue unless extended mutually.

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**(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)**

Pursuant to this, debentures outstanding as at 31 March 2023 is Nil (Previous year Rs. 7,37,10,570) as all the CCDs issued were converted in to Equity shares in the as follows:
- 11,28,949 CCD's of Face Value Rs.10/- each converted into 6,314 equity shares of Rs.10/- each at a premium of Rs.1,778/- per share in the year 2021-22.
- 73,71,422 CCD's of Face Value Rs. 10/- each converted into 8,836 equity shares of Rs.10/- each at premium of Rs.8,332.07/- per share in the current year 2022-22.

Below are the details of CCDs issued and outstanding as at 31 March 2022 and validity of the CCDs.

| Sl. No. | Dates of Issue of | No. of | Validity Up to |
|---|---|---|---|
| 1 | 27 November 2018 | 73,71,422 | 120 months from the date of issue |
| **Total** | | **73,71,422** | |

| 6 | **Other Long-term liabilities** | **As at 31 March 2023** | **As at 31 March 2022** |
|---|---|---|---|
| | Security deposit | 46.58 | 37.91 |
| | | **46.58** | **37.91** |

| 7 | **Short-term borrowings** | **As at 31 March 2023** | **As at 31 March 2022** |
|---|---|---|---|
| | **Secured** | | |
| | - Current maturities of long term borrowings (Refer Note 5) | 39.58 | 90.00 |
| | **Unsecured** | | |
| | - Loan from related parties (Refer Note below) | 483.93 | 438.48 |
| | | **523.51** | **528.48** |

**Note:**
Aforementioned loans from directors are unsecured interest free loans that are repayable by the Company on demand.

| 8 | **Trade payables** | **As at 31 March 2023** | **As at 31 March 2022** |
|---|---|---|---|
| | Total outstanding dues of micro and small enterprises (Refer note 8.2 below) | - | - |
| | Total outstanding dues of creditors other than micro enterprises and small enterprises | 60.94 | 60.18 |
| | | **60.94** | **60.18** |

**8.1 Trade Payables ageing schedule**

**Ageing for trade payables outstanding as at March 31, 2023 is as follows:**

| **Particulars** | **Outstanding for following periods from due date of payment** | | | | | |
|---|---|---|---|---|---|---|
| | **Not due** | **Less than 1 year** | **1-2 years** | **2-3 years** | **More than 3 years** | **Total** |
| MSME | - | - | - | - | - | - |
| Others | - | 60.94 | - | - | - | 60.94 |
| Disputed dues - MSME | - | - | - | - | - | - |
| Disputed dues - Others | - | - | - | - | - | - |
| **Total** | **-** | **60.94** | **-** | **-** | **-** | **60.94** |

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**(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)**

**Ageing for trade payables outstanding as at March 31, 2022 is as follows:**

| Particulars | Outstanding for following periods from due date of payment | | | | | Total |
|---|---|---|---|---|---|---|
| | Not due | Less than 1 year | 1-2 years | 2-3 years | More than 3 years | |
| MSME | - | - | - | - | - | - |
| Others | - | 0.14 | 0.04 | - | - | 0.18 |
| Disputed dues - MSME | - | - | - | - | - | - |
| Disputed dues - Others | - | - | - | - | - | - |
| **Total** | **-** | **0.14** | **0.04** | **-** | **-** | **0.18** |

**8.2** In terms of Section 22 of Micro, Small and Medium Enterprises Development Act 2006, the outstanding to these enterprises are required to be disclosed. However, these enterprises are required to be registered under the Act. In the absence of the information about registration of the Enterprises under the above Act, the required information could not be furnished. In view of above and in absence of relevant informations, the Auditor has relied on the information provided by the management.

| **9 Other current liabilities** | **As at 31 March 2023** | **As at 31 March 2022** |
|---|---|---|
| Advance from customer | - | 3.82 |
| Statutory dues payable | 7.20 | 14.70 |
| Employee Compensation payables | 0.13 | - |
| Interest accrued but not due* | 5.99 | 219.60 |
| Reimbursement Payable | 5.28 | - |
| | **18.61** | **238.11** |

* Repayment schedule for the interest outstanding on CCD of Rs. 5.54 lakhs as on 31 March 2023 has not been determined and the management believes that the same shall be payable on the basis of mutual consent.

| **10 Short-term provisions** | **As at 31 March 2023** | **As at 31 March 2022** |
|---|---|---|
| Provision for Income Tax (net of TDS and Advance tax) | 0.71 | 73.68 |
| Provision for Interest expense | 4.54 | - |
| Provision for Audit fees | 1.50 | 0.32 |
| | **6.75** | **74.00** |

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**SDNMKJ Realty Private Limited**
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**Notes forming part of financial statements as at and for the year ended 31 March 2023**
**(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)**

**Property, plant and equipment & Intangible assets**

**11 Property, plant and equipment**

| **Gross block** | **Furniture and Fixtures** | **Total** |
|---|---|---|
| **Balance as at 01 April 2021** | **40.89** | **40.89** |
| Additions | - | - |
| Disposals | - | - |
| **Balance as at 31 March 2022** | **40.89** | **40.89** |
| Additions | 38.35 | 38.35 |
| Disposals | - | - |
| **Balance as at 31 March 2023** | **79.24** | **79.24** |
| | | |
| **Accumulated depreciation** | | |
| **Balance as at 01 April 2021** | **7.68** | **7.68** |
| Depreciation | 8.60 | 8.60 |
| Reversal on disposal of assets | - | - |
| **Balance as at 31 March 2022** | **16.28** | **16.28** |
| Depreciation | 13.28 | 13.28 |
| Reversal on disposal of assets | - | - |
| **Balance as at 31 March 2023** | **29.56** | **29.56** |
| | | |
| **Net block** | | |
| **Balance as at 31 March 2022** | **24.61** | **24.61** |
| **Balance as at 31 March 2023** | **49.68** | **49.68** |

SDNMKJ REALTY PVT LTD

**SDNMKJ Realty Private Limited**
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**Balance Sheet as at 31 March 2023**
**(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)**

| **12 Non-current investments** | **As at 31 March 2023** | **As at 31 March 2022** |
|---|---|---|
| **(a) Investments in equity instruments of Associate Companies** | | |
| GV Discovery Centers Private Limited | 0.39 | 0.39 |
| 3,933 units (31 March 2022: 3,933 units) of Rs. 10 each | | |
| Crescentia Labs Private Limited | 16.60 | 16.60 |
| 1,66,000 units (31 March 2022: 1,66,000 units) of Rs. 10 each | | |
| AMTZ Medpolis Sqaure Private Limited | 0.40 | - |
| 4,000 units (31 March 2022: Nil) of Rs. 10 each | | |
| | **17.39** | **16.99** |
| **(b) Investment in Compulsorily Convertible Preference Share (CCPS)** | | |
| GV Discovery Centers Private Limited | 100.00 | 100.00 |
| 10,00,000 units (31 March 2022: 10,00,000 units) of Rs. 10 | | |
| | **100.00** | **100.00** |
| **(c) Investment in Partnership firms** | | |
| Nilgiri Estates | 16.98 | 20.31 |
| | **16.98** | **20.31** |
| **(d) Other Non Current Investments** | | |
| Land at Shamshabad | 27.13 | 27.13 |
| Premises in Ramkey Selinium | 1,084.40 | 1,084.40 |
| | **1,111.52** | **1,111.52** |
| **Total investments** | **1,245.90** | **1,248.82** |
| Aggregate amount of quoted investments | - | - |
| Market value of Quoted Investments | - | - |
| Aggregate amount of unquoted investments | 117.39 | 116.99 |
| Provision for diminution in value of investments | - | - |

**<u>Details of Investment in Partnership firms</u>**

(i) The company is partner in a partnership firm **Nilgiri Esates**. The share of Profit/(Loss) for the year is Rs.5.85 lakhs. The details of partners of the firm are as under:

| **Name of the partner** | **As at 31 March 2023** | | **As at 31 March 2023** | |
|---|---|---|---|---|
| | **% of share** | **Capital Balances** | **% of share** | **Capital Balances** |
| Modi and Modi Realty Hyderabad Private Limited | 74.00% | (155.46) | 74.00% | (174.41) |
| JMK GEC Realtors Private Limited | 12.50% | 16.98 | 12.50% | 20.31 |
| SDNMKJ Realty Private Limited | 12.50% | 16.98 | 12.50% | 20.31 |
| Ashish Pramod Modi | 1.00% | (17.83) | 1.00% | (17.56) |

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**Notes forming part of financial statements as at and for the year ended 31 March 2023**
**(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)**

| **13 Deferred tax assets (Net)** | **As at 31 March 2023** | **As at 31 March 2022** |
|---|---|---|
| **A. Deferred Tax Asset** | | |
| - Depreciation on fixed assets | 3.69 | 2.18 |
| | **3.69** | **2.18** |
| **B. Deferred Tax Liability** | - | - |
| **Net Deferred Asset/ (Liability) (A-B)** | **3.69** | **2.18** |

| **14 Other non-current assets** | **As at 31 March 2023** | **As at 31 March 2022** |
|---|---|---|
| Balance with government authorities | 0.98 | 22.71 |
| Security Deposits | 6.64 | - |
| Bank Deposits with maturity date after 12 months from reporting date (Refer Note - 16) | 28.66 | - |
| | **36.28** | **22.71** |

| **15 Trade receivables** | **As at 31 March 2023** | **As at 31 March 2022** |
|---|---|---|
| Unsecured, considered good | - | 0.39 |
| | **-** | **0.39** |

**15.1 Trade Receivables ageing schedule**

**Ageing for trade receivables – outstanding as at March 31, 2023 is as follows: NA**

**Ageing for trade receivables – outstanding as at March 31, 2022 is as follows:**

| **Particulars** | **Outstanding for following periods from due date of payment** | | | | | | **Total** |
|---|---|---|---|---|---|---|---|
| | **Not due** | **Less than 6 months** | **6 months -1 year** | **1-2 years** | **2-3 years** | **More than 3 years** | |
| *Undisputed Trade receivables* | | | | | | | |
| - considered good | - | 0.39 | - | - | - | - | 0.39 |
| - considered doubtful | - | - | - | - | - | - | - |
| *Disputed Trade receivables* | | | | | | | |
| - considered good | - | - | - | - | - | - | - |
| - considered doubtful | - | - | - | - | - | - | - |
| **Total** | **-** | **0.39** | **-** | **-** | **-** | **-** | **0.39** |

| **16 Cash and bank balances** | **As at 31 March 2023** | **As at 31 March 2022** |
|---|---|---|
| **Cash and cash equivalents** | | |
| Cash in hand | 0.71 | 0.61 |
| Balances with the banks | | |
| - In current accounts | 13.47 | 3.52 |
| - Fixed Deposits with maturity less than 3 months | 247.00 | - |
| | **261.18** | **4.13** |

| | | |
|---|---|---|
| **Other bank balances** | | |
| **-Current maturities** | | |
| Deposits with original maturity of more than 3 months but less than 12 months | - | 450.00 |
| **-Non-current maturities** | | |
| Deposits with maturity date after 12 months from reporting date (Refer Note14) | 28.66 | - |
| Less: Amount disclosed under other non-current assets | (28.66) | - |
| | **-** | **450.00** |
| | **261.18** | **454.13** |

**17 Loans and advances**

| | As at 31 March 2023 | | As at 31 March 2022 | |
|---|---|---|---|---|
| | Long-term | Short-term | Long-term | Short-term |
| **Unsecured, considered good** | | | | |
| Loans and advances to related parties | - | 1,794.06 | - | 834.56 |
| Advances to suppliers | - | - | - | 0.25 |
| | **-** | **1,794.06** | **-** | **834.81** |

**Note:**

**(a) Loans granted to related parties repayable on demand:**

| Type of borrower | As at 31 March 2023 | | As at 31 March 2022 | |
|---|---|---|---|---|
| | Amount outstanding | % of Total | Amount outstanding | % of Total |
| Associate Companies | 1,794.06 | 100.00% | 834.56 | 99.97% |

**(b)**

**Loans:**

The Company has provided Unsecured loans to its related parties of Rs. 13.75 crores (Previous year - Rs. 8.35 crores) repayable on demand with interest @ 6.5% per annum during the year 2022-23. An amount of Rs. 17.94 crores (Previous year - 8.34 crore) is outstanding as at 31 March 2023.

**Guarantee:**

The Company has provided guarantee to Axis Bank for a Secured Loan availed by JMK GEC Realtors Private Limited (related party) of Rs. 8.25 crore.

**18 Other current assets**

| | As at 31 March 2023 | As at 31 March 2022 |
|---|---|---|
| Accrued Interest | 82.11 | 11.86 |
| | **82.11** | **11.86** |

*Repayment schedule for the interest accrued for the FY 2021-22 and 2022-23 on Unsecured Loans of Rs. 79.35 lakhs has not been determined and the management believes that the same shall be receivable on the basis of mutual agreement among the parties.

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**Notes forming part of financial statements as at and for the year ended 31 March 2023**
**(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)**

| **19 Revenue from operations** | **Year ended 31 March 2023** | **Year ended 31 March 2022** |
|---|---|---|
| Rental Income from Operating Lease | 104.70 | 93.41 |
| | **104.70** | **93.41** |

| **20 Other income** | **Year ended 31 March 2023** | **Year ended 31 March 2022** |
|---|---|---|
| Interest income on fixed deposit | 5.70 | 4.13 |
| Profit on sale of Building | - | 438.46 |
| Interest income on Loans | 76.39 | 11.78 |
| Interest on income tax refund | 1.51 | 0.02 |
| | **83.60** | **454.40** |

| **21 Employee benefits expense** | **Year ended 31 March 2023** | **Year ended 31 March 2022** |
|---|---|---|
| Salaries, wages & bonus | 1.51 | 1.44 |
| | **1.51** | **1.44** |

| **22 Finance costs** | **Year ended 31 March 2023** | **Year ended 31 March 2022** |
|---|---|---|
| **Interest expense** | | |
| - On borrowings | 43.89 | 99.05 |
| - On TDS | 0.00 | 0.00 |
| - On GST | 0.09 | - |
| - Others | 0.09 | - |
| Other borrowing cost | 4.95 | - |
| | **49.03** | **99.05** |

| **23 Other expenses** | **Year ended 31 March 2023** | **Year ended 31 March 2022** |
|---|---|---|
| Advertisement and Sales promotion expense | 0.08 | - |
| Auditor's remuneration (Refer note 24) | 1.50 | 0.35 |
| Bank charges | 0.33 | 0.07 |
| Share of loss in partnership firm | 3.32 | 1.71 |
| Insurance | 0.53 | - |
| Legal and Professional charges | 6.98 | 1.62 |
| Maintenance charges | 4.20 | - |
| Miscellaneous expenses | 1.02 | 2.46 |
| Mutation charges | - | 1.01 |
| Other expenditure | 0.74 | 2.91 |
| Commision & brokerage | 24.24 | - |
| Rent, Rates and taxes | 9.06 | 11.26 |
| Repairs to buildings | 9.64 | 1.02 |
| | **61.63** | **22.41** |

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