

AMTZ Medpolis Square Private Limited**CIN: U45309TG2022PTC165875****Consolidated Balance Sheet as at 31 March 2023****(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)**

Particulars	Note	As at 31 March 2023
Equity and liabilities		
Shareholders' funds		
Share capital	3	100.00
Reserves and surplus	4	(3,327.78)
		<u>(3,227.78)</u>
Current liabilities		
Short term borrowings	5	69,200.00
Trade payables	6	
- total outstanding dues of micro enterprises and small enterprises		9.90
- total outstanding dues of creditors other than micro enterprises and small enterprises		132.55
Other current liabilities	7	2,182.37
Short-term provisions	8	190.56
		<u>71,715.37</u>
Total		<u>68,487.60</u>
Assets		
Non-current assets		
Property, plant and equipment and Intangible assets		
- Property plant and equipment	9	135.48
- Capital work-in-progress	9.1	63,311.63
Other non-current assets	11	303.78
		<u>63,750.88</u>
Current assets		
Cash and bank balances	12	4,569.13
Short-term loans and advances	10	106.87
Other current assets	13	60.72
		<u>4,736.71</u>
Total		<u>68,487.60</u>

Corporate Information & Significant accounting policies 1&2**See accompanying Notes (2.1-24) forming an integral part of the Consolidated 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: 23222861BGVBAY4184

Place : Hyderabad

Date : 08 September 2023

**For and on behalf of the Board of Directors of
AMTZ Medpolis Square Private Limited****Soham Satish Modi**
Director

DIN: 00522546

Place : Hyderabad

Date : 08 September 2023

Waseem Akhtar Sayed
Director

DIN: 09702234

Place : Hyderabad

Date : 08 September 2023

AMTZ Medpolis Square Private Limited**CIN: U45309TG2022PTC165875****Consolidated Statement of Profit and Loss for the period 23 August 2022 to 31 March 2023 ("Period")****(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)**

Particulars	Note	Period ended 31 March 2023
Income		
Other income	14	13.20
Total Income		13.20
Employee benefits expense	15	1,193.71
Finance costs	16	1,025.88
Depreciation and amortisation expense	9	18.50
Other expenses	17	1,102.89
Total expenses		3,340.98
Profit before tax		(3,327.78)
Tax expense		
Current tax		-
Deferred tax		-
Profit/ (Loss) for the period		(3,327.78)
Earnings per equity share	22	
Basic (in Rs.)		(332.78)
Diluted (in Rs.)		(332.78)
Face value per share (in Rs.)		10.00

Corporate Information & Significant accounting policies 1&2**See accompanying Notes (2.1-24) forming an integral part of the Consolidated Financial Statements**

As per our report of even date attached

For A S Agarwal & Co.**Chartered Accountants****Firm Registration No. 00149875****Ashish Agarwal****Partner**

Membership No: 222861

UDIN: 23222861BGVBAY4184

For and on behalf of the Board of Directors of**AMTZ Medpolis Square Private Limited****Soham Satish Modi****Director**

DIN: 00522546

Waseem Akhtar Sayed**Director**

DIN: 09702234

Place : Hyderabad

Date : 08 September 2023

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Place : Hyderabad

Date : 08 September 2023

AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Consolidated Statement of Cash Flows for the period 23 August 2022 to 31 March 2023 ("Period")

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

Particulars	Period ended 31 March 2023
Cash flow from operating activities	
Profit before tax	(3,327.78)
Adjustments for :	
Depreciation and amortisation expense	18.50
Interest on fixed deposit	(13.20)
Interest Expenses	1,025.58
Operating profit before working capital changes	(2,296.89)
Adjustments for :	
(Increase) in loans and advances	(106.87)
(Increase) in other assets	(59.56)
(increase) in other non current assets	(210.82)
Increase in trade payables	142.45
Increase in provisions	190.56
Increase in other liabilities	722.69
Cash generated from operating activities	(1,618.45)
Income taxes paid (net of refunds)	(92.95)
Net cash generated from/ (used in) operating activities (A)	(1,711.41)
Cash flow from investing activities	
Purchase of property, plant and equipment	(153.98)
Capital work in progress	(62,774.98)
Interest on fixed deposit	12.05
Net cash generated from/ (used in) investing activities (B)	(62,916.91)
Cash flow from financing activities	
Proceeds from issue of equity shares	100.00
Interest on short term borrowings	(102.56)
Proceeds from short-term borrowings (net)	69,200.00
Net cash generated from/(used in) financing activities (C)	69,197.44
Net (decrease)/increase in cash and cash equivalents (A+B+C)	4,569.13
Cash and cash equivalents at the beginning of the period	-
Cash and cash equivalents at the end of the period	4,569.13



AMTZ Medpolis Square Private Limited**CIN: U45309TG2022PTC165875****Consolidated Statement of Cash Flows for the period 23 August 2022 to 31 March 2023 ("Period")****(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)****Notes:**

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in AS-3 on Cash Flow Statements

2. Cash and bank balances comprises of:

Particulars	As at March 31, 2023
Cash in hand	9.72
Balance with banks	
- in current accounts	759.41
Fixed deposit with maturity of less than 3 months	3,800.00
Cash and cash equivalents (as per AS-3 Cash flow statement)	4,569.13
Other bank balance	-
Cash and bank balances as per Note 12	4,569.13

3. Reconciliation of liabilities from financing activities

Short-term borrowings

Particulars	As at March 31, 2023
Proceeds	69,200.00
Repayment	-
Total liabilities from financing activities	69,200.00

Corporate Information & Significant accounting policies 1&2

See accompanying Notes (2.1-24) forming an integral part of the Consolidated Financial Statements

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 0014987S

For and on behalf of the Board of Directors of

AMTZ Medpolis Square Private Limited

Ashish Agarwal

Partner

Membership No: 222861

UDIN: 23222861BGVBAY4184

Place : Hyderabad

Date : 08 September 2023

Soham Satish Modi

Director

DIN: 00522546

Place : Hyderabad

Date : 08 September 2023

Waseem Akhtar Sayed

Director

DIN: 09702234

Place : Hyderabad

Date : 08 September 2023

AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Significant accounting policies and other explanatory information as at and for the period 23 August 2022 to 31 March 2023 ("Period")

1 Corporate Information

AMTZ Medpolis Square Private limited is a company incorporated under the Companies Act, 2013 with CIN: U45309TG2022PTC165875 on 23 August 2022 having its registered office at 5-4-187/3 and 4, Soham Mansion, M G Road, Secunderabad, Hyderabad, Telangana - 500003.

The Company is engaged in providing management consultancy services, construction services on contractual basis, to the companies engaged in setting-up and operating laboratories for pharmaceutical and medical devices.

The consolidated financial statements include parent company, AMTZ Medpolis Square Private Limited and the following subsidiary.

Name of the Subsidiary	Proportion of ownership interest
AMTZ Medpolis Square 801 Private Limited	100.00%
AMTZ Medpolis Square 4554 Private Limited	100.00%

Principles of Consolidation

- This Consolidation Financial Statements are prepared using the Financial Statements of the parent company and the subsidiary company drawn up to the same reporting date.
- The Consolidation of the financial statements of the parent company and its subsidiary is done on line by line basis by adding together like items of assets, liabilities, income and expenses. All intra group transactions, unrealized inter company profits and balances have been eliminated in the course of consolidation.
- The financial statements of parent company and its subsidiary have been consolidated using uniform accounting policies for like transactions and other events in similar circumstances.
- The excess of the cost of the Company's investment in the subsidiary over its share in equity of the subsidiary company, on the date of acquisition, is recognized in the financial statements as Goodwill.

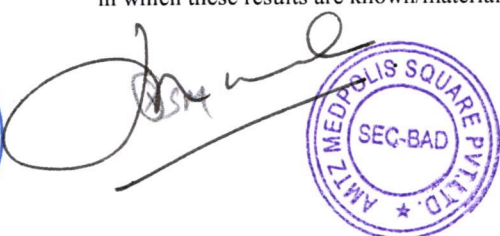
2 Significant accounting policies

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 on a consistent basis, 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.



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AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Significant accounting policies and other explanatory information as at and for the period 23 August 2022 to 31 March 2023 ("Period")

ii. Cash and bank balances

Cash comprises cash on 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.

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.

Other Income

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

The intangible assets, if any, shall be recorded at cost and shall be carried at cost less accumulated amortization and accumulated impairment losses, if any.



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Significant accounting policies and other explanatory information as at and for the period 23 August 2022 to 31 March 2023 ("Period")

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 period, 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 acquisition for the purpose of computing depreciation. The Management estimates the useful life to be as follows:

Computers	3 years
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c. 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.

d. 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 period by the weighted average number of Equity Shares outstanding during the period.

e. 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".

f. 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.
- 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.



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Significant accounting policies and other explanatory information as at and for the period 23 August 2022 to 31 March 2023 ("Period")

g. Taxes

Tax on income for the current period 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 period, 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.

h. 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.

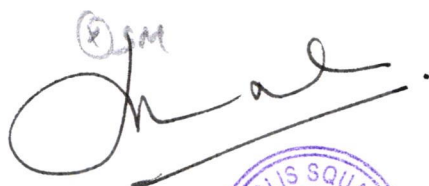
Impairment loss is recognized when the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is determined:

- 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).

i. 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.









AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of financial statements as at and for the period ended 23 August 2022 to 31 March 2023 ("Period")

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

3 Share capital**Authorised share capital**

Equity shares of Rs. 10 each

Issued, subscribed and fully paid up shares

Equity shares of Rs. 10 each

As at 31 March 2023	
No. of shares	Amount
1,00,000	1,000.00
1,00,000	1,000.00
10,000	100.00
10,000	100.00

a) Reconciliation of share capital

Shares issued during the period

Balance at the end of the period

As at 31 March 2023	
No. of shares	Amount
10,000	100.00
10,000	100.00

b) Details of shareholders holding more than 5% shares in the Company**Equity shares of Rs. 10 each**

JMK GEC Realtors Private Limited

Modi Properties Private Limited

SDNMKJ Realty Private Limited

As at 31 March 2023	
No. of shares	% Holding
4,000	40.00%
2,000	20.00%
4,000	40.00%
10,000	100.00%

c) 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 period ended 31 March 2023, no dividend has been declared by the Board of directors.

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:

Promoter name

JMK GEC Realtors Private Limited

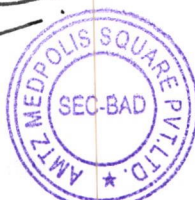
Modi Properties Private Limited

SDNMKJ Realty Private Limited

Shares held by promoters %	
As at 31 March 2023	
No. of shares	% of total shares
4,000	40.00%
2,000	20.00%
4,000	40.00%
10,000	100.00%



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AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of financial statements as at and for the period ended 23 August 2022 to 31 March 2023 ("Period")

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

4 Reserves and surplus	As at
	31 March 2023
Surplus/ (deficit) in the Statement of Profit and Loss	
Add : Profit/ (loss) for the period	(3,327.78)
Balance at the end of the period	(3,327.78)
Total	(3,327.78)

5 Short term borrowings	As at
	31 March 2023
Unsecured loan repayable on demand	
Loan from related parties (Refer Note (a) below)	69,200.00
	69,200.00

a) Note:

During the year, the Company had taken unsecured demand loan from its Group companies. Further, interest @ 6.5% p.a. is being paid on such loan.

6 Trade payables	As at
	31 March 2023
Total outstanding dues of micro and small enterprises (Refer note 6.1 below)	9.90
Total outstanding dues of creditors other than micro enterprises and small enterprises	132.55
	142.45

6.1 Trade Payables ageing schedule

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

Particulars	Outstanding for following period from due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	9.90	-	-	-	-	9.90
Others	12.52	120.02	-	-	-	132.55
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
Total	22.42	120.02	-	-	-	142.45

7 Other current liabilities	As at
	31 March 2023
Statutory dues payable	293.93
Employee Compensation payable	242.06
Reimbursements payable	186.70
Interest accrued and due on borrowings	1,459.68
	2,182.37

8 Short-term provisions	As at
	31 March 2023
Provision for Audit fee	121.50
Provision for expenses	69.06
	190.56



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of financial statements as at and for the period ended 23 August 2022 to 31 March 2023 ("Period")

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

9 Property, plant and equipment

Gross block	Computers	Total
Additions	153.98	153.98
Disposals	-	-
Balance as at 31 March 2023	153.98	153.98

Accumulated depreciation

Depreciation	18.50	18.50
Reversal on disposal of assets	-	-
Balance as at 31 March 2023	18.50	18.50

Net block

Balance as at 31 March 2023	135.48	135.48
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9.1 Capital work-in-progress (CWIP)

	CWIP	Total
Gross block		
Additions	63,311.63	63,311.63
Disposals	-	-
Balance as at 31 March 2023	63,311.63	63,311.63

9.2 Capital work-in-progress (CWIP) ageing

As at 31 March 2023 is as follows:

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	63,311.63	-	-	-	63,311.63
Total	63,311.63	-	-	-	63,311.63

9.3 CWIP completion Schedule whose completion is overdue or has exceeded its cost compared to its original plan as at 31 March 2023

There are no capital work-in-progress where completion is overdue against original planned timelines or where estimated cost exceeded its original planned cost as on 31 March 2023.

10 Loans and advances

(Unsecured, considered good unless otherwise stated)

Loans and advances to related parties

Advances to employees

Advance to suppliers

As at 31 March 2023	
Long-term	Short-term
-	-
-	12.14
-	94.72
-	106.87

11 Other non-current assets

TDS receivable

Balance with government authorities

As at
31 March 2023
92.95
210.82
303.78



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of financial statements as at and for the period ended 23 August 2022 to 31 March 2023 ("Period")

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

12	Cash and bank balances	As at 31 March 2023
	Cash and cash equivalents	
	Cash in hand	9.72
	Balances with the banks	
	- In current accounts	759.41
	Fixed deposit with maturity of less than 3 months	3,800.00
	Other bank balances	-
		4,569.13
13	Other current assets	As at 31 March 2023
	Accrued Interest	1.16
	Security deposit	35.00
	Prepaid expenses	17.26
	Reimbursement receivable	7.30
		60.72
14	Other income	Period ended 31 March 2023
	Interest income on fixed deposit	13.20
		13.20
15	Employee benefits expense	Period ended 31 March 2023
	Salaries, wages & bonus	1,179.13
	Other employee benefits	14.58
		1,193.71
16	Finance costs	Period ended 31 March 2023
	Interest expense	
	- On borrowings	1,025.58
	- On TDS	0.30
		1,025.88
17	Other expenses	Period ended 31 March 2023
	Advertisement and Sales promotion expense	546.37
	Auditor's remuneration (Refer note 19)	135.00
	Bank charges	0.01
	Legal and Professional charges	151.72
	Repairs & maintenance	4.52
	Postage, Printing and stationery	31.79
	Rent, Rates and taxes	141.74
	Site expenditure	72.16
	Other expenditure	5.51
	Miscellaneous expenses	14.06
		1,102.89



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of financial statements as at and for the period ended 23 August 2022 to 31 March 2023 ("Period")

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

18 Auditor's remuneration

As auditors:

Statutory audit fees (exclusive of taxes)

Period ended
31 March 2023

135.00

135.00

19 Contingent Liabilities

Claims against the Company not acknowledged as debt: Rs. Nil

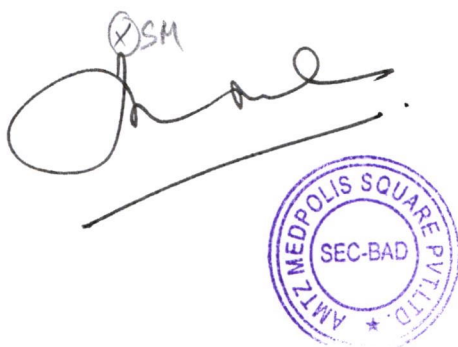
20 Capital and Other Commitments

a. Capital Commitments

Estimated amount of contracts remaining to be executed on Capital Account (Net of Capital Advance) are Nil.

21 Other Statutory Information

- i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
- ii. The Company does not have any transactions with companies struck off.
- iii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial period.
- v. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- vi. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- vii. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- viii. The Company does not have any such transaction which is not recorded in the books of account that has been surrendered or disclosed as income during the period in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)
- ix. The Company has not revalued its Property, Plant and Equipment during the year ended 31st March 2023.
- x. The Company does not have any Immovable property, during their year ended 2023



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AMTZ Medpolis Square Private Limited**CIN: U45309TG2022PTC165875****Notes forming part of financial statements as at and for the period ended 23 August 2022 to 31 March 2023 ("Period")****(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)****22 Earnings per share**

The amount considered in ascertaining the Company's earnings per share constitutes the net profit after tax. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of shares which could have been issued on conversion of all dilutive potential shares.

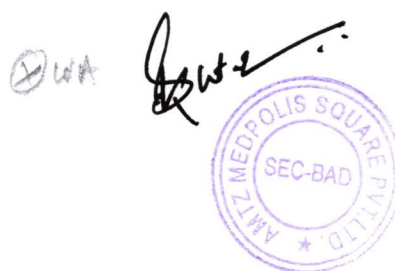
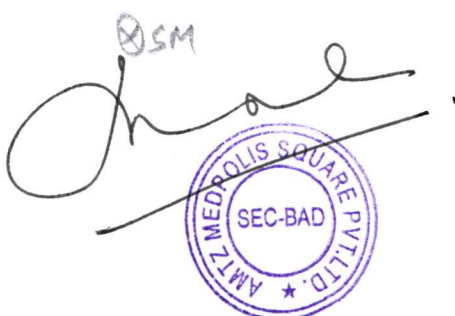
Particulars	Period ended 31 March 2023
Net profit after tax attributable to equity shareholders (Rs. in 000's)	(3,327.78)
Weighted average number of shares outstanding during the period - Basic	10,000
Weighted average number of shares outstanding during the period - Diluted	10,000
Basic earnings per share (in Rs.)	(332.78)
Diluted earnings per share (in Rs.)	(332.78)
Nominal value per equity share (in Rs.)	10.00

23 Related party disclosures

In accordance with the requirements of Accounting Standard (AS) 18, 'Related Party Disclosures' as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), the names of the related party where control exists/able to exercise significant influence along with the aggregate transactions and period end balances with them as identified and certified by the management are as follows:

a. Names of related parties and description of relationship (with whom transactions have taken place)

Description of relationship	Name of related parties
Key management personnel	Soham Satish Modi (Director w.e.f. 23 August 2022)
Enterprises in which Key Management personnel and /or their relatives have significant influence	JMK GEC Realtors Private Limited SDNMKJ Realty Private Limited Modi Properties Private Limited AMTZ Medpolis Square 702 Private Limited AMTZ Medpolis Square 6336 Private Limited AMTZ Medpolis Square 1881 Private Limited AMTZ Medpolis Square 3663 Private Limited AMTZ Medpolis Square 2772 Private Limited AMTZ Medpolis Square 7227 Private Limited Summit Sales LLP



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of financial statements as at and for the period ended 23 August 2022 to 31 March 2023 ("Period")

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

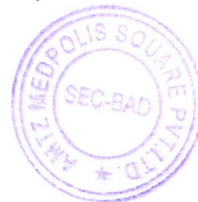
c. Balances with related parties (as at period end)

Particulars	Period ended 31 March 2023
AMTZ Medpolis Square 6336 Private Limited	
Reimbursement receivable	4.15
AMTZ Medpolis Square 702 Private Limited	
Reimbursement receivable	3.15
JMK GEC Realtors Private Limited	
Short term borrowings	14,000.00
Interest accrued and due on borrowings	185.04
SDNMKJ Realty Private Limited	
Share capital	40.00
Short term borrowings	49,500.00
Interest accrued and due on borrowings	658.89
Modi Properties Private Limited	
Share capital	20.00
Short term borrowings	5,700.00
Interest accrued and due on borrowings	79.10
Reimbursement payable	186.70
Summit Sales LLP	
Trade Payable	20.35

QSM



QWA



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of financial statements as at and for the period ended 23 August 2022 to 31 March 2023 ("Period")

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

24 Additional Regulatory Information

- Ratios

Ratios	Numerator	Denominator	Period ended 31 March 2023	Reason
Current Ratio (in times)	Total current assets	Total current liabilities	0.07	
Debt-Equity Ratio (in times)	Total Debt ¹	Total equity	(21.44)	
Debt Service Coverage Ratio (in times)	Earning for Debt Service ²	Debt service ³	(2.23)	
Return on Equity Ratio (in %)	Profit for the year less Preference dividend	Average total equity	206.20%	
Inventory turnover ratio (in times)	Cost of goods sold	Average inventory	-	NA as the Company has not commenced any operations during the period ended 31 March 2023
Trade Receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	-	
Trade payables turnover ratio (in times)	Cost of goods sold	Average trade payables	-	
Net capital turnover ratio (in times)	Revenue from operations	Average working capital	-	
Net profit ratio (in %)	Profit for the year	Revenue from operations	-	
Return on Capital employed (in %)	Profit before tax and finance costs	Capital employed ⁴	71.32%	
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	-	NA as the Company does not have any such investments as at 31 March 2023

¹ Long-Term borrowings + Short-Term borrowings

² Net profit after tax + Non-operating cash exp like depreciation + Interest

³ Term loan Interest + Principal repayments

⁴ Shareholders funds + Non-Current Liabilities - Deferred tax liability

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 00149875

Ashish Agarwal

Partner

Membership No: 222861

UDIN: 23222861BGVBAY4184

For and on behalf of the Board of Directors of
AMTZ Medpolis Square Private Limited

Soham Satish Modi

Director

DIN: 00522546

Waseem Akhtar Sayed

Director

DIN: 09702234

Place : Hyderabad

Date : 08 September 2023

Place : Hyderabad

Date : 08 September 2023

Place : Hyderabad

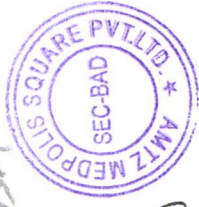
Date : 08 September 2023

Disclosure under Schedule III of the Companies Act, 2013

Name of the entity	Net Assets i.e., total assets		Share in profit or loss	
	As % of consolidated net assets	Amount	As % of consolidated profit and loss	Amount
Parent				
- AMTZ Medpolis Square Private Limited	-92.17%	(2,975.11)	-92.41%	(3,075.11)
Subsidiary				
- AMTZ Medpolis Square 801 Private Limited	-3.81%	(122.87)	-3.69%	(122.87)
- AMTZ Medpolis Square 4554 Private Limited	-4.02%	(129.80)	-3.90%	(129.80)

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AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of financial statements as at and for the period ended 23 August 2022 to 31 March 2023 ("Period")

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

b. Transactions with related parties

Particulars	Period ended 31 March 2023
Soham Satish Modi	
Subscription to share capital	95.00
Unsecured loan taken	25.00
Waseem Akhtar Sayed	
Subscription to share capital	5.00
GV Research centres Private Limited	
Payment made on behalf of the AMTZ Medpolis Square Private Limited	10.12
JMK GEC Realtors Private Limited	
Unsecured loan taken	17,000.00
Interest expense	205.60
SDNMKJ Realty Private Limited	
Unsecured loan taken	51,500.00
Interest expense	732.10
Modi Properties Private Limited	
Unsecured loan taken	5,700.00
Interest expense	87.89
Payment made on behalf of the AMTZ Medpolis Square Private Limited	186.70
AMTZ Medpolis Square 1881 Private Limited	
Payment made by AMTZ Medpolis Square Private Limited	18.95
AMTZ Medpolis Square 2772 Private Limited	
Payment made by AMTZ Medpolis Square Private Limited	19.55
AMTZ Medpolis Square 3663 Private Limited	
Payment made by AMTZ Medpolis Square Private Limited	39.34
AMTZ Medpolis Square 6336 Private Limited	
Payment made by AMTZ Medpolis Square Private Limited	4.15
AMTZ Medpolis Square 702 Private Limited	
Payment made by AMTZ Medpolis Square Private Limited	3.15
AMTZ Medpolis Square 7227 Private Limited	
Payment made by AMTZ Medpolis Square Private Limited	38.08
Summit Sales LLP	
Expenses	59.10

