Intimation u/s 143(1)

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : AMTZ MEDPOLIS SQUARE 4554 PRIVATE LIMITED
Address : 5-4-187/3&4,Soham Mansion 2nd Floor MG Road , MG Road S.O Secunderabad, HYDERABAD,HYDERABAD Telangana 500003 INDIA
Ph : 91-9281055264

नाम: अम्ट्ज़ मडपोलिस स्वेर 4554 प्राईवेट लिमिटेड
पता: 5-4-187/3×4,सोहम मॅन्शन 2न्द फ़्लोर म्ग रोड , म्ग रोड एस.ओ सिकन्दराबाद, हैदराबाद,हैदराबाद तेलंगना 500003 इंडिया
फ़ोन: 91-9281055264

PAN : AAXCA5420G | AY : 2023-24 | Ack. No. : 428083161211023 | DIN : CPC/2324/A6/405014878

Your Return for A.Y. 2023-24 has been processed. There is no payment due.

ITR Form Type	Date of Filing	Intimation Order Date	
ITR6 Original	21/10/2023	25/11/2023	
Due Date	**Extended Due Date**	**Status**	**Residential status**
31/10/2023	31/10/2023	Private company	Resident

RETURN DETAILS

Sl.No.	Particulars	Reporting Heads	Amount in ₹ As provided by Taxpayer	Amount in ₹ As Computed u/s 143(1)
01	Taxation option	Opted for 115BAA	Yes	Yes
02	Income Details	Total Income	0	0
03	Tax Details	Tax Liability after relief	0	0
04	Interest and Fee Payable	Total Interest And Fee (234A, 234B, 234C & 234F)	0	0
05	Pre-paid Taxes	Total Taxes Paid (Advance Tax, TDS, TCS, Self Assessment Tax)	0	0
06	Balance		0	0
07	Net Amount Payable / Refundable		0	0

Signature Not Verified
Digitally signed by NAGAMANICKAM SAYIRAJ
Date: 2023.11.25 00:11:23 IST
Reason: Digitally Signed
Location: Bengaluru

N SAYIRAJ, I.R.S
Deputy Director of Income Tax,
CPC, Bengaluru

Intimation u/s 143(1)

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : AMTZ MEDPOLIS SQUARE 4554 PRIVATE LIMITED

PAN : AAXCA5420G | AY : 2023-24 | Ack. No. : 428083161211023 | DIN : CPC/2324/A6/405014878

Sl.No.	Particulars	Reporting Heads	Amount in ₹ As provided by Taxpayer	As Computed u/s 143(1)
01	HEADS OF INCOME	Income from house property	0	0
02		Profits and Gains from Business or Profession	0	0
03		Capital Gains	0	0
04		Income from Other Sources	0	0
05		Intra head adjustments	0	0
06		Total (after intra head adjustments) [6=(1+2+3+4)]	0	0
07		Losses of current year set off against 6	0	0
08		Balance after set off of current year losses [8=(6 - 7)]	0	0
09		Brought forward losses to be set off against 8	0	0
10		Gross total income [10=(8-9)]	0	0
11	SPECIAL INCOME	(i) Income chargeable to tax at special rate u/s 115BBE	0	0
		(ii) Income chargeable to tax at special rate other than section 115BBE	0	0
12	DEDUCTIONS UNDER CHAPTER VIA	(a) Part-B of Chapter VI-A	0	0
		(b) Part-C of Chapter VI-A	0	0
		(c) Total (12a + 12b)	0	0
13		Deduction u/s 10AA	0	0
14		Total income [14=(10-12(c)-13)]	0	0
15		Income chargeable to tax at special rates	0	0
16		Income chargeable to tax at normal rates (14-15)	0	0
17		Net agricultural income	0	0
18		Losses of current year to be carried forward	1,29,798	1,29,798
19		Deemed total income u/s 115JB	0	0
20	TAX DETAILS U/S 115JB	Tax payable on deemed total income u/s 115JB	0	0
21		Surcharge on above 20	0	0
22		Health and Education Cess @ 4%, on (20+21) above	0	0
23		Total tax payable u/s115JB [23=(20+21+22)]	0	0
24	TAX PAYABLE ON TOTAL INCOME	Tax at normal rates on 16 above	0	0
25		(i) Tax on 115BBE	0	0
		(ii) Tax on special income other than section 115BBE	0	0
26		Tax Payable on Total Income [26=(24+25(i)+25(ii))]	0	0
27		Surcharge on above 26		
		(i) 25% of tax on Deemed Income chargeable u/s 115BBE	0	0
		(ii) On [(26)- (16(ii) of schedule SI]	0	0
		(iii) Total (i + ii)	0	0
28		Health and education cess @4% on (26+27(iii))	0	0
29		Gross Tax Liability [29=(26+27(iii)+28)]	0	0
30		Gross tax payable (higher of 23 or 29)	0	0
31		Credit u/s 115JAA of tax paid in earlier years (if 29 is more than 23)	0	0

Intimation u/s 143(1)

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : AMTZ MEDPOLIS SQUARE 4554 PRIVATE LIMITED

PAN : AAXCA5420G | AY : 2023-24 | Ack. No. : 428083161211023 | DIN : CPC/2324/A6/405014878

Sl.No.	Particulars	Reporting Heads	Amount in ₹ As provided by Taxpayer	Amount in ₹ As Computed u/s 143(1)
32		Tax payable after credit u/s 115JAA (30-31)	0	0
33	TAX RELIEF	Relief u/s 90/90A	0	0
34		Relief u/s 91	0	0
35		Total Tax Relief [35=(33+34)]	0	0
36	INCOME TAX LIABILITY	Net tax liability [36=(32-35)]	0	0
37	INTEREST AND FEE PAYABLE	(a) Interest u/s 234A	0	0
		(b) Interest u/s 234B	0	0
		(c) Interest u/s 234C	0	0
		(d) Fee u/s 234F	0	0
		(e) Total Interest and fee payable [37e={37(a)+37(b)+37(c)+37(d)}]	0	0
38		Aggregate liability [38=(36+37e)]	0	0
39	PRE-PAID TAXES	(a) Advance tax	0	0
		(b) TDS	0	0
		(c) TCS	0	0
		(d) Self assessment tax	0	0
		(e) Total Taxes Paid [39e={39(a)+39(b)+39(c)+39(d)}]	0	0
40	Balance		0	0

Acknowledgement Number:428083161211023 **Date of filing : 21-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	AAXCA5420G		
Name	AMTZ MEDPOLIS SQUARE 4554 PRIVATE LIMITED		
Address	5-4-187/3&4,Soham Mansion 2nd Floor MG Road , MG Road S.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	428083161211023

Taxable Income and Tax Details	Current Year business loss, if any	1	1,29,798
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) 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 21-Oct-2023 10:54:16 from IP address 183.83.234.18 and verified by Tejal Soham Modi having PAN ADDPM3623R on 21-Oct-2023 using paper ITR-Verification Form /Electronic Verification Code ________ generated through mode

System Generated

Barcode/QR Code

AAXCA5420G06428083161211023901e7d1bbdfb471be6e4c3145484c1ca29672ff6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	AMTZ MEDPOLIS SQUARE 4554 PRIVATE LIMITED
Address	5-4-187/3&4,Soham Mansion 2nd Floor MG Road,MG Road S.O,Secunderabad,HYDERABAD,HYDERABAD,TELANGANA,500003
E-Mail	it_a@modiproperties.in
Status	Company(Domestic)
Ward	
PAN	AAXCA5420G
Residential Status	Resident
Nature of Business	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c(07005)
Filing Status	Original
Last Year Return Filed u/s	Normal
Bank Name	YES BANK, No 1-8-387, Huda Lane, Off S, .P. Road,Secunderabad, Telanagana, -500003,Hyderabad, TELANGANA, A/C NO:009763700005035 ,Type: Current ,IFSC: YESB0000097
Tele:	Mob:9281055264

Assessment Year	2023-2024
Year Ended	31.3.2023
Incorporation Date	26/08/2022

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

Income from Business or Profession (Chapter IV D)		**-129798**
Profit as per Profit and Loss a/c	-129798	
Total	-129798	
Gross Total Income		**-129798**
Gross Total Income as –ve figure is not allowed in return form.		0
Total Income		**0**
Round off u/s 288 A		**0**
MAT Provisions not apply on company due to applicability of section 115BAA		
Tax Due @ 22% (Company applicable for Sec 115BAA)	0	
Tax Payable	0	

Assessee come in existence 26/08/2022 hence no interest calculated for installment before this date

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		0
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		**0**
(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)		**0**

Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	**0**

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			129798		
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	NIL	NIL	NIL		NIL
Total Loss Set off		NIL	NIL	NIL	
Loss Remaining after set off		**NIL**	**129798**	**NIL**	

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
Current Year Loss				129798
Total	**0**	**0**	**0**	**129798**

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	YES BANK	No 1-8-387, Huda Lane, Off S, .P. Road, Secunderabad, Telanagana, -500003, Hyderabad, TELANGANA	009763700005035		YESB0000097	Current(Primary)

Details of Taxpayer Information Summary (TIS)

S.NO.	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	GST purchases	470610		
2	GST turnover	0		

Signature
(Tejal Soham Modi)
For AMTZ MEDPOLIS SQUARE 4554 PRIVATE LIMITED

AMTZ Medpolis Square 4554 Private Limited
CIN: U45309TG2022PTC166054
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	(129.80)
		(29.80)
Current liabilities		
Short-term borrowings	5	21,900.00
Trade Payable	6	
- total outstanding dues of micro enterprises and small enterprises		9.90
- total outstanding dues of creditors other than micro enterprises and small enterprises		6.26
Other Current Liabilities	7	534.54
Short-term provisions	8	63.75
		22,514.44
Total		**22,484.65**
Assets		
Non-current assets		
Property, plant and equipment		
- Capital work-in-progress	9	22,373.14
Other non-current assets	10	75.07
		22,448.20
Current assets		
Cash and bank balances	11	36.44
		36.44
Total		**22,484.65**

Corporate Information & Significant accounting policies **1 & 2**
See accompanying Notes (2.1-20) 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

A S AGARWAL & Co. Chartered Accountants

Ashish Agarwal
Partner
Membership No:222861
UDIN: 23222861BGVBBD7204

Place : Hyderabad
Date : 08-sept 23

For and on behalf of the Board of Directors of
AMTZ Medpolis Square 4554 Private Limited

WA

Waseem Akhtar Sayed
Director
DIN: 09702234

Place : Hyderabad
Date : 08 Sept 2023

TM

Tejal Soham Modi
Director
DIN: 06983437

Place : Hyderabad
Date : 08 Sept 2023

AMTZ Medpolis Square 4554 Private Limited
CIN: U45309TG2022PTC166054
Statement of Profit and Loss for the period ended 26 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		
Revenue from operations		-
Total Income		-
Other expenses	12	129.80
Total expenses		**129.80**
Profit before tax		**(129.80)**
Tax expense		
Current tax		-
Deferred tax		-
		-
Profit/ (Loss) for the period		**(129.80)**
Earnings per equity share		
Basic (in Rs.)		(12.98)
Diluted (in Rs.)		(12.98)
Face value per share (in Rs.)		10.00

Corporate Information & Significant accounting policies 1 & 2
See accompanying Notes (2.1-20) 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

A S AGARWAL & CO. Chartered Accountants

Ashish Agarwal
Partner
Membership No:222861
UDIN: 23222861BGYBBD7204

Place : Hyderabad
Date : 08 sept 23

For and on behalf of the Board of Directors of
AMTZ Medpolis Square 4554 Private Limited

AMTZ MEDPOLIS SQUARE 4554 PVT. LTD. SECBAD

Waseem Akhtar Sayed
Director
DIN: 09702234

Place : Hyderabad
Date : 08 Sept 2023

Tejal Soham Modi
Director
DIN: 06983437

Place : Hyderabad
Date : 08 Sept 2023

AMTZ Medpolis Square 4554 Private Limited
CIN: U45309TG2022PTC166054
Cash Flow Statement for the period ended 26 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	**(129.80)**
Adjustments for :	
Interest Expenses	-
Operating profit before working capital changes	**(129.80)**
Adjustments for :	
Increase in trade payables	16.16
Increase in provisions	63.75
Increase in other liabilities	5.08
Cash generated from operating activities	**(44.81)**
Income taxes paid (net of refunds)	-
Net cash generated from/ (used in) operating activities (A)	**(44.81)**
Cash flow from investing activities	
(Increase) in other non current assets	(75.07)
Capital work-in-progress	(21,843.68)
Net cash generated from/ (used in) investing activities (B)	**(21,918.75)**
Cash flow from financing activities	
Proceeds from issue of equity shares	100.00
Proceeds from short-term borrowings (net)	21,900.00
Net cash generated from/(used in) financing activities (C)	**22,000.00**
Net (decrease)/increase in cash and cash equivalents (A+B+C)	**36.44**
Cash and cash equivalents at the beginning of the period	-
Cash and cash equivalents at the end of the period	**36.44**

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:

QWA

QTM

AMTZ MEDPOLIS SQUARE 4554 PVT. LTD. SEC'BAD

AMTZ MEDPOLIS SQUARE 4554 PVT. LTD. SEC'BAD

AS AGARWAL & CO. Chartered Accountants

AMTZ Medpolis Square 4554 Private Limited
CIN: U45309TG2022PTC166054
Cash Flow Statement for the period ended 26 August 2022 to 31 March 2023 ("Period")
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

Particulars	As at March 31, 2023
Balance with banks	
- in current accounts	36.44
Cash and cash equivalents (as per AS-3 Cash flow statement)	**36.44**
Other bank balance	-
Cash and bank balance (as per note 11)	**36.44**

Corporate Information & Significant accounting policies **1 & 2**
See accompanying Notes (2.1-20) 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

A S AGARWAL & CO. Chartered Accountants

Ashish Agarwal
Partner
Membership No:222861
UDIN: 23222861BGVBBD7204

Place : Hyderabad
Date : 08 Sept 23

For and on behalf of the Board of Directors of
AMTZ Medpolis Square 4554 Private Limited

Waseem Akhtar Sayed
Director
DIN: 09702234

Place : Hyderabad
Date : 08 Sept 2023

Tejal Soham Modi
Director
DIN: 06983437

Place : Hyderabad
Date : 08 Sept 2023

AMTZ Medpolis Square 4554 Private Limited
CIN: U45309TG2022PTC166054
Significant accounting policies and other explanatory information for the period ended 26 August 2022 to 31 March 2023 ("Period")

1 Corporate Information

AMTZ Medpolis Square 4554 Private Limited is a Company incorporated under the Companies Act, 2013 with CIN: U45309TG2022PTC166054 on 26 August 2022, having its registered office at 5-4-187/ 3 & 4, Soham Mansion, 2nd Floor, MG Road, Secunderabad, Hyderabad, Telangana - 500003.

The Company has been incorporated with the objective of setting-up and operating laboratories for pharmaceutical and medical devices companies.

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, 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 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.

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A S AGARWAL & CO. Chartered Accountants

AMTZ MEDPOLIS SQUARE 4554 PVT. LTD. SEC'BAD

AMTZ MEDPOLIS SQUARE 4554 PVT. LTD. SEC'BAD

AMTZ Medpolis Square 4554 Private Limited
CIN: U45309TG2022PTC166054
Significant accounting policies and other explanatory information for the period ended 26 August 2022 to 31 March 2023 ("Period")

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.

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.

c. 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.

d. Employee Benefits

The Payment of Gratuity Act, 1972 and Employees Provident fund and Miscellaneous Provisions Act, 1952 are not applicable to the Company as the Company does not have employees on its rolls. Accordingly, no provision has been made in respect of employee benefits in terms of AS-15 "Employee Benefits".

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AMTZ MEDPOLIS SQUARE 4554 PVT. LTD. SECBAD

AMTZ MEDPOLIS SQUARE 4554 PVT. LTD. SECBAD

A S AGARWAL & CO. Chartered Accountants

AMTZ Medpolis Square 4554 Private Limited
CIN: U45309TG2022PTC166054
Significant accounting policies and other explanatory information for the period ended 26 August 2022 to 31 March 2023 ("Period")

e. 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.

f. 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.

g. Leases

Lease arrangements were the risk and rewards are incidental to ownership of an asset substantially vest with the lessor are recognised as operating lease. Lease payments under operating lease are recognised as an expense in the statement of profit and loss on a straight line basis over the lease term.

h. 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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AMTZ MEDPOLIS SQUARE 4554 PVT. LTD. SEC'BAD

A S AGARWAL & Co. Chartered Accountants

AMTZ Medpolis Square 4554 Private Limited
CIN: U45309TG2022PTC166054
Significant accounting policies and other explanatory information for the period ended 26 August 2022 to 31 March 2023 ("Period")
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

3 Share capital

	As at 31 March 2023	
	No. of shares	**Amount**
Authorised share capital		
Equity shares of Rs. 10 each	10,000	100.00
	10,000	**100.00**
Issued, subscribed and fully paid up shares		
Equity shares of Rs. 10 each	10,000	100.00
	10,000	**100.00**

a) Reconciliation of share capital

Shares issued during the period	10,000	100.00
Balance at the end of the period	**10,000**	**100.00**

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

	As at 31 March 2023	
	No. of shares	**% Holding**
Equity shares of Rs. 10 each		
AMTZ Medpolis Square Private Limited *	9,999	99.99%
	9,999	**99.99%**

** The beneficial interest of 1 equity share registered in the name of Soham Satish Modi also lies with AMTZ Medpolis Square Private Limited.*

c) Equity Shares held by the Holding Company

	As at 31 March 2023	
	No. of shares	**% Holding**
Equity shares of Rs. 10 each		
AMTZ Medpolis Square Private Limited *	9,999	99.99%
	9,999	**99.99%**

** The beneficial interest of 1 equity share registered in the name of Soham Satish Modi also lies with AMTZ Medpolis Square Private Limited.*

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 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.

(V) WA

(X) TM

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AMTZ Medpolis Square 4554 Private Limited
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e) Disclosure of Shareholding of Promoters

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

Promoter name	Shares held by promoters %	
	As at 31 March 2023	
	No. of shares	% Holding
AMTZ Medpolis Square Private Limited *	9,999	99.99%
Soham Satish Modi	1	0.01%
	10,000	**100.00%**

** The beneficial interest of 1 equity share registered in the name of Soham Satish Modi also lies with AMTZ Medpolis Square Private Limited.*

4 Reserves and surplus	As at 31 March 2023
Surplus/ (deficit) in the Statement of Profit and Loss	
Profit/ (loss) for the period	(129.80)
Balance at the end of the period	**(129.80)**
Total	**(129.80)**

5 Short-term borrowings	As at 31 March 2023
Unsecured loan repayable on demand	
Loan from related parties (Refer Note (a) below)	21,900.00
	21,900.00

a) Note:

During the year, the Company had taken unsecured demand loan from AMTZ Medpolis Square Private Limited (Holding Company). Further, interest @ 6.5% p.a. is being paid on such loan.

6 Trade Payable	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	6.26
	16.16

6.1 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					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	9.90	-	-	-	-	9.90
Others	6.26	-	-	-	-	6.26
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
Total	**16.16**	-	-	-	-	**16.16**

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(X)TM

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7	Other Current Liabilities	As at 31 March 2023
	Statutory dues payable	58.03
	Interest accrued and due on borrowings	476.51
		534.54

8	Short-term provisions	As at 31 March 2023
	Provision for Audit fee	31.50
	Provision for Expenses	32.25
		63.75

9 Property, plant and equipment

9.1 Capital work-in-progress (CWIP)	CWIP	Total
Gross block		
Additions	22,373.14	22,373.14
Disposals	-	-
Balance as at 31 March 2023	**22,373.14**	**22,373.14**

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	22,373	-	-	-	22,373
Total	**22,373**	**-**	**-**	**-**	**22,373**

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	Other non-current assets	As at 31 March 2023
	Balance with government authorities	75.07
		75.07

11	Cash and bank balance	As at 31 March 2023
	Cash and cash equivalents	
	Balances with the banks	
	- In current accounts	36.44
	Other bank balances	-
		36.44

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	Period ended 31 March 2023
12 Operating & Other expenses	
Auditor's remuneration (Refer note 13)	35.00
Legal and Professional charges	52.33
Postage, Printing and stationery	2.20
Rent, Rates and taxes	34.37
Miscellaneous expenses	5.91
	129.80

	Period ended 31 March 2023
13 Auditor's remuneration	
As auditors:	
Statutory audit fees (exclusive of taxes)	35.00
	35.00

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

15 Capital and Other Commitments:
a. Capital Commitments:
Estimated amount of contracts remaining to be executed on Capital Account (Net of Capital Advance) are Nil

16 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.

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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.)

17 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)	(129.80)
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.)	(12.98)
Diluted earnings per share (in Rs.)	(12.98)
Nominal value per equity share (in Rs.)	10.00

18 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	Waeem Akhtar Sayed (Director w.e.f. 26.08.22) Tejal Soham Modi (Director w.e.f. 26.08.22)
Enterprises in which Key Management personnel and /or their relatives have significant influence	AMTZ Medpolis Square Private Limited JMK GEC Realtors private Limited Modi Properties Private limited SDNMKJ Realty Private Limited

b. Transactions with related parties

Particulars	Period ended 31 March 2023
Waseem Akhtar Sayed	
Subscription to share capital	5.00

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Tejal Soham Modi	
Subscription to share capital	95.00
AMTZ Medpolis Square Private Limited	
Unsecured loan taken	21,900.00
Interest expense	331.38
Reimbursement Payable	0.02
JMK GEC Realtors Private Limited	
Unsecured loan taken	1,500.00
Interest expense	14.96
Modi Properties Private limited	
Unsecured loan taken	8,000.00
Interest expense	68.44
SDNMKJ Realty Private Limited	
Unsecured loan taken	11,500.00
Interest expense	114.69

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

Particulars	**As at 31 March 2023**
AMTZ Medpolis Square Private Limited	
Share capital*	100.00
Short term borrowings	21,900.00
Interest accrued and due on borrowings	298.24
JMK GEC Realtors Private Limited	
Interest accrued and due on borrowings	13.46
Modi Properties Private limited	
Interest accrued and due on borrowings	61.59
SDNMKJ Realty Private Limited	
Interest accrued and due on borrowings	103.22

** The beneficial interest of 1 equity share registered in the name of Soham Satish Modi also lies with AMTZ Medpolis Square Private Limited.*

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AMTZ MEDPOLIS SQUARE 4554 PVT. LTD. SEC'BAD

AMTZ Medpolis Square 4554 Private Limited
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19 Leases

The Company has entered into operating lease agreement for certain premises and such leases are non-cancellable. Lease rent expense recognised in the Statement of profit and loss for the period ended 31 March 2023 in respect of non-cancellable operating lease is Rs. 32,247.

Non-cancellable operating lease extend upto a maximum of thirty-three years from the date of inception. Maximum obligation on non-cancellable long term operating lease in accordance with the rent stated in the respective agreement is as under:

	Period ended 31 March 2023
Not later than 1 year	52.31
Later than 1 year but not later than 5 years	209.25
Later than 5 years	1,432.50
Total	**1,694.07**

20 Additional Regulatory Information

- Ratios

Ratios	Numerator	Denominator	Period ended 31 March 2023	Remarks
Current Ratio (in times)	Total current assets	Total current liabilities	0.00	
Debt-Equity Ratio (in times)	Total Debt[1]	Total equity	(734.94)	
Debt Service Coverage Ratio (in times)	Earning for Debt Service[2]	Debt service[3]	0.75	
Return on Equity Ratio (in %)	Profit for the period less Preference dividend	Average total equity	871.18%	
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 period	Revenue from operations	-	

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AMTZ Medpolis Square 4554 Pvt. Ltd. SEC'BAD

AMTZ Medpolis Square 4554 Private Limited
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Return on Capital employed (in %)	Profit before tax and finance costs	Capital employed[4]	435.59%	
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	-	NA as ther Company does not have any investements as at 31 March 2023

Note: Company was incorporated during the year and thus, reporting of variance is not applicable.
[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. 0014987S

A S AGARWAL & CO. Chartered Accountants

Ashish Agarwal
Partner
Membership No:222861
UDIN: 23222861BGVBBD7204

Place : Hyderabad
Date : 08 Sept 23

For and on behalf of the Board of Directors of
AMTZ Medpolis Square 4554 Private Limited

Waseem Akhtar Sayed
Director
DIN: 09702234

Place : Hyderabad
Date : 08 Sept 2023

Tejal Soham Modi
Director
DIN: 06983437

Place : Hyderabad
Date : 08 Sept 2023