

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment
Year
2024-25

PAN	AAXCA5836E		
Name	AMTZ MEDPOLIS SQUARE 7227 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	595580341091024

Taxable Income and Tax Details	Current Year business loss, if any	1	1,00,436
	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

This return has been digitally signed by Tejal Soham Modi in the capacity of
Director having PAN ADDPM3623R from IP address 122.175.12.44 on 09-
Oct-2024 19:20:11 at HYDERABAD (Place) DSC Si.No & Issuer 4247494 &
76782990058CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt
Ltd.,C=IN

System Generated
Barcode/QR Code



AAXCA5836E065955803410910248726393390fd2ef63368ac8a145e875cc85f1693

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	AMTZ MEDPOLIS SQUARE 7227 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)	Assessment Year	2024-2025
Ward		Year Ended	31.3.2024
PAN	AAXCA5836E	Incorporation Date	02/09/2022
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c(07005), Trade Name:AMTZ Medpolis Square 7227 Private Limited		
Filing Status	Original		
Last Year Return Filed On	21/10/2023	Acknowledgement No.:	428093741211023
Last Year Return Filed u/s	115BAA		
Bank Name	YES BANK, BEGUMPET, SECUNDRABAD, A/C NO:0097637000004063 , Type: Current, IFSC: YESB0000097, Prevalidated : No, Nominate for refund : No		
Tele:	Mob:9281055264		

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

Caution

1. 26AS not imported
2. AIS/TIS report not imported

Income from Business or Profession (Chapter IV D)

Profit as per Profit and Loss a/c		-1,00,436
Total	<u>-1,00,436</u>	<u>-1,00,436</u>

Gross Total Income

Gross Total Income as -ve figure is not allowed in return form.	<u>-1,00,436</u>
	0

Total Income

Round off u/s 288 A	0
MAT Provisions not apply on company due to applicability of section 115BAA	0

Tax Due @ 22% (Company applicable for Sec 115BAA)

0

Tax Payable

0

Due Date for filing of Return October 31, 2024

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

- 1.Total income as per Section 115BAA/115BAB
2. Adjustments according to section 115BAA/115BAB

0

(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB

Gross Total Income as per Section 115BAA/115BAB

0

(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)

0

No Deduction exists

NAME OF ASSESSEE : AMTZ MEDPOLIS SQUARE 7227 PRIVATE LIMITED A.Y. 2024-2025 PAN :
AAXCA5836E Code :AUTO-00028

(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)

NA

3. Gross Total Income (1-2)

Deduction under Chapter VIA

Total Income after Adjustments under section 115BAA/115BAB

0	0
	0
	0
	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					
House Property	NIL		100436		
Business	NIL	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	NIL
Total Loss Set off		NIL	NIL	NIL	NIL
Loss Remaining after set off		NIL	100436	NIL	

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2023-2024(21/10/2023)	79383	0	0	79383
Current Year Loss				100436
Total	79383	0	0	179819

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
	YES BANK	BEGUMPET, SECUNDRABAD	009763700004063	YESB0000097	Current(Primary)	No	No

Signature

(Tejal Soham Modi)

For AMTZ MEDPOLIS SQUARE 7227
PRIVATE LIMITED

CompuTax : AUTO-00028 [AMTZ MEDPOLIS SQUARE 7227 PRIVATE LIMITED]

AMTZ Medpolis Square 7227 Private Limited

CIN: U45309TG2022PTC166283

Balance Sheet as at 31 March 2024

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

Particulars	Note	As at 31 March 2024	As at 31 March 2023
Equity and liabilities			
Shareholders' funds			
Share capital	3	100.00	100.00
Reserves and surplus	4	(179.82)	(79.38)
		<u>(79.82)</u>	<u>20.62</u>
Current liabilities			
Short-term borrowings	5	50.00	25.00
Other current liabilities	6	7.64	3.50
Short-term provisions	7	37.80	37.80
		<u>95.44</u>	<u>66.30</u>
Total		<u>15.62</u>	<u>86.92</u>
Assets			
Current assets			
Cash and bank balances	8	15.62	86.92
		<u>15.62</u>	<u>86.92</u>
Total		<u>15.62</u>	<u>86.92</u>

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. 014987S

For and on behalf of the Board of Directors of

AMTZ Medpolis Square 7227 Private Limited

Ashish Agarwal

Partner

Membership No: 222861

UDIN: 24222861BKBLIN 9549

Place : Hyderabad

Date : 11 SEPTEMBER 2024



Tejal Modi

Director

DIN: 06983437

Place : HYDERABAD

Date : 11 SEPTEMBER 2024

Waseem Akhtar Sayed

Director

DIN: 09702234

Place : HYDERABAD

Date : 11 SEPTEMBER 2024



AMTZ Medpolis Square 7227 Private Limited

CIN: U45309TG2022PTC166283

Statement of Profit and Loss for the year ended 31 March 2024

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

Particulars	Note	Year ended 31 March 2024	Period ended 31 March 2023
Income			
Revenue from operations		-	-
Total Income		-	-
Expenses			
Finance costs	9	0.60	-
Other expenses	10	99.84	79.38
Total Expenses		100.44	79.38
Profit before tax		(100.44)	(79.38)
Tax expense		-	-
Profit/ (Loss) for the period		(100.44)	(79.38)
Earnings per equity share	17		
Basic (in Rs.)		(10.04)	(7.94)
Diluted (in Rs.)		(10.04)	(7.94)
Face value per share (in Rs.)		10.00	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. 014987S

Ashish Agarwal

Partner

Membership No: 222861

UDIN: 24222861BKBLIN9549



For and on behalf of the Board of Directors of
AMTZ Medpolis Square 7227 Private Limited

Tejal Modi

Director

DIN: 06983437

Waseem Akhtar Sayed

Director

DIN: 09702234

Place : Hyderabad

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Place : HYDERABAD

Date : 11 SEPTEMBER 2024



AMTZ Medpolis Square 7227 Private Limited
CIN: U45309TG2022PTC166283

Significant accounting policies and other explanatory information as at and for the year ended 31 March 2024

1 Corporate Information

AMTZ Medpolis Square 7227 Private Limited is a Company incorporated under the Companies Act, 2013 with CIN: U45309TG2022PTC166283 on 02 September 2022, having its registered office at 5-4-187/3 & 4, Soham Mansion, 2nd Floor, MG Road, Secunderabad, 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 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 to make 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.

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.



AMTZ Medpolis Square 7227 Private Limited

CIN: U45309TG2022PTC166283

Significant accounting policies and other explanatory information as at and for the year ended 31 March 2024

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 year by the weighted average number of Equity Shares outstanding during the year.

d. 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.

e. 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.

f. 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 7227 Private Limited

CIN: U45309TG2022PTC166283

Notes forming part of financial statements as at and for the year ended 31 March 2024

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

3 Share capital

	As at 31 March 2024		As at 31 March 2023	
	No. of shares	Amount	No. of shares	Amount
Authorised share capital				
Equity shares of Rs. 10 each	10,000	100.00	10,000	100.00
	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
	10,000	100.00	10,000	100.00

a) Reconciliation of share capital

	As at 31 March 2024		As at 31 March 2023	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	10,000	100.00	-	-
Shares issued during the year	-	-	10,000	100.00
Balance at the end of the year	10,000	100.00	10,000	100.00

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

	As at 31 March 2024		As at 31 March 2023	
	No. of shares	% Holding	No. of shares	% Holding
Equity shares of Rs. 10 each				
Tejal Modi	9,500	95.00%	9,500	95.00%
	9,500	95.00%	9,500	95.00%

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 year ended 31 March 2024, no dividend has been declared by the Board of directors (31 March 2023- 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.

d) Disclosure of Shareholding of Promoters

Disclosure of shareholding of promoters as at 31 March 2024 is as follows:

Promoter name	Shares held by promoters %				% Change during the year
	As at 31 March 2024		As at 31 March 2023		
	No. of shares	% of total shares	No. of shares	% of total shares	
Tejal Modi	9,500	95.00%	9,500	95.00%	0.00%
	9,500	95.00%	9,500	95.00%	0.00%

4 Reserves and surplus

	As at 31 March 2024	As at 31 March 2023
Surplus/ (deficit) in the Statement of Profit and Loss		
Balance at the beginning of the year	(79.38)	-
Add : Profit/ (loss) for the year	(100.44)	(79.38)
Balance at the end of the year	(179.82)	(79.38)
Total	(179.82)	(79.38)

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AMTZ Medpolis Square 7227 Private Limited
CIN: U45309TG2022PTC166283

Notes forming part of financial statements as at and for the year ended 31 March 2024
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

5 Short-term borrowings

Unsecured

Loans and advances from related parties*

As at 31 March 2024	As at 31 March 2023
50.00	25.00
50.00	25.00

Note:

During the year, the Company had taken unsecured interest free loan payable on demand from Tejal Modi (Director).

6 Other current liabilities

Statutory dues payable
Interest accrued and due on borrowings
Payable to Service Provider

As at 31 March 2024	As at 31 March 2023
3.80	3.50
0.60	-
3.24	-
7.64	3.50

7 Short-term provisions

Provision for Audit fee

As at 31 March 2024	As at 31 March 2023
37.80	37.80
37.80	37.80

8 Cash and bank balances

Cash and cash equivalents

Balances with the banks
- In current accounts

Other balances

As at 31 March 2024	As at 31 March 2023
15.62	86.92
-	-
15.62	86.92

9 Finance costs

Interest expense

- On borrowings

Year ended 31 March 2024	Period ended 31 March 2023
0.60	-
0.60	-

10 Other expenses

Auditor's remuneration (Refer note 11)
Legal and Professional charges
Rates and taxes

Year ended 31 March 2024	Period ended 31 March 2023
42.13	41.30
53.10	38.08
4.61	-
99.84	79.38

11 Auditor's remuneration

As auditors:

Statutory audit fees (inclusive of taxes)

Year ended 31 March 2024	Period ended 31 March 2023
42.13	41.30
42.13	41.30



AMTZ Medpolis Square 7227 Private Limited

CIN: U45309TG2022PTC166283

Notes forming part of financial statements as at and for the year ended 31 March 2024

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

12 Contingent Liabilities:

Claims against the Company not acknowledged as debt: Rs. Nil (31 March 2023: Rs. Nil)

13 Capital and Other Commitments:

a. Capital Commitments:

Estimated amount of contracts remaining to be executed on Capital Account (Net of Capital Advance) are Nil (31 March 2023: Rs. Nil)

14 Dormant Company

The Company had applied for obtaining the status of Dormant Company on 26 February 2024 on the grounds that the company was formed and registered under the Companies Act, 2013 for a future project and the company has no significant transactions since incorporation. The Company obtained the Certificate of status of a Dormant Company as per the provisions of Section 455(2) with effect from 12 April 2024. The Company has not traded or carried out any significant business activities during the period.

- 15** The Company has incurred losses during the year as well as during the preceeding year and has outstanding obligations and its current liabilities exceed cash and cash equivalents as at 31 March 2024 by Rs 79.82 thousands. However, the promoters of the company has given assurance to provide funds to the company for meeting its future obligations and sustaining its operations. Accordingly, the management has prepared the financial statements of the Company on a Going Concern basis.

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 year.
- 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 year 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 does not hold any Property, Plant and Equipment anytime during the year ended 31 March 2024.
- x. The Company does not hold any Immovable property any time during the year 31 March 2024.



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AMTZ Medpolis Square 7227 Private Limited

CIN: U45309TG2022PTC166283

Notes forming part of financial statements as at and for the year ended 31 March 2024

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

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	Year ended 31 March 2024	Period ended 31 March 2023
Net profit after tax attributable to equity shareholders (in thousands)	(100.44)	(79.38)
Weighted average number of shares outstanding during the year - Basic	10,000	10,000
Weighted average number of shares outstanding during the year - Diluted	10,000	10,000
Basic earnings per share (Rs.)	(10.04)	(7.94)
Diluted earnings per share (in Rs.)	(10.04)	(7.94)
Nominal value per equity share (in Rs.)	10.00	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 year 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	Tejal Modi (Director w.e.f. 02.09.22) Waseem Akhtar Sayed (Director w.e.f. 02.09.22)
Enterprises in which Key Management personnel and /or their relatives have significant influence	AMTZ Medpolis Square Private Limited Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited) Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited) Summit Builders



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AMTZ Medpolis Square 7227 Private Limited

CIN: U45309TG2022PTC166283

Notes forming part of financial statements as at and for the year ended 31 March 2024

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

b. Transactions with related parties

Particulars	Year ended 31 March 2024	Period ended 31 March 2023
Tejal Modi		
Subscription to share capital	-	95.00
Unsecured loan taken	50.00	25.00
Waseem Akhtar Sayed		
Subscription to share capital	-	5.00
Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)		
Unsecured loan taken	25.00	-
Interest on unsecured loan	0.30	-
Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)		
Unsecured loan taken	25.00	-
Interest on unsecured loan	0.30	-
Summit Builders		
Payment made on behalf of the AMTZ Medpolis Square 7227 Private Limited	1.50	-
AMTZ Medpolis Square Private Limited		
Payment made on behalf of the AMTZ Medpolis Square 7227 Private Limited	12.66	38.08

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

Particulars	Year ended 31 March 2024	Period ended 31 March 2023
Tejal Modi		
Share capital	95.00	95.00
Unsecured Loan Payable	50.00	25.00
Waseem Akhtar Sayed		
Share capital	5.00	5.00
Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)		
Interest payable on Unsecured loan	0.30	-
Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)		
Interest payable on Unsecured loan	0.30	-



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AMTZ Medpolis Square 7227 Private Limited

CIN: U45309TG2022PTC166283

Notes forming part of financial statements as at and for the year ended 31 March 2024

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

- 19 With respect to Cash Flow Statement to be included in the financial statements, the Ministry of Corporate Affairs vide its notification no. G.S.R 583(E) dated June 13, 2017, exempts small companies from including cash flow statement in the financial statements. AMTZ Medpolis Square 7227 Private Limited, being a small company is therefore not mandated to maintain cash flow statement as a part of financial statements.

20 Additional Regulatory Information

-Ratios

Ratios	Numerator	Denominator	FY 2023-24	FY 2022-23	Variance	Reason
Current Ratio (in times)	Total current assets	Total current liabilities	0.16	1.31	-88%	Primarily due to increase in short term borrowings
Debt-Equity Ratio (in times)	Total Debt ¹	Total equity	(0.63)	1.21	-152%	Primarily due to increase in short term borrowings
Debt Service Coverage Ratio (in times)	Earning for Debt Service ²	Debt service ³	(167.52)	NA	NA	
Return on Equity Ratio (in %)	Profit for the year less Preference dividend	Average total equity	NA	-385%	NA	
Inventory turnover ratio (in times)	Cost of goods sold	Average inventory	NA	NA	NA	The Company has not commenced any operations during the year and thus, these ratios are not applicable
Trade Receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	NA	NA	NA	
Trade payables turnover ratio (in times)	Cost of goods sold	Average trade payables	NA	NA	NA	
Net capital turnover ratio (in times)	Revenue from operations	Average working capital	NA	NA	NA	
Net profit ratio (in %)	Profit for the year	Revenue from	NA	NA	NA	



T.M.



AMTZ Medpolis Square 7227 Private Limited

CIN: U45309TG2022PTC166283

Notes forming part of financial statements as at and for the year ended 31 March 2024

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

-Ratios

Ratios	Numerator	Denominator	FY 2023-24	FY 2022-23	Variance	Reason
Return on Capital employed (in %)	Profit before tax and finance costs	Capital employed ⁴	NA	-174%	NA	The Company has incurred losses and has negative networth during the year
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury	NA	NA	NA	No investments anytime during the year

¹ Long-Term borrowings + Short-Term borrowings

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

³ Term loan Interest + Principal repayments

⁴ Tangible Networth + Total Debt + Deferred tax liability

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 014987S

For and on behalf of the Board of Directors of
AMTZ Medpolis Square 7227 Private Limited

Ashish Agarwal
Partner

Membership No: 222861

UDIN: 24222861 BKB L J N 9549

Place : Hyderabad

Date : 11 SEPTEMBER 2024



Tejal Modi
Director

DIN: 06983437

Place : HYDERABAD

Date : 11 SEPTEMBER 2024

Waseem Akhtar Sayed
Director

DIN: 09702234

Place : HYDERABAD

Date : 11 SEPTEMBER 2024



INDEPENDENT AUDITOR'S REPORT

To the Members of AMTZ Medpolis Square 7227 Private Limited

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the AMTZ Medpolis Square 7227 Private Limited which comprise the balance sheet as at March 31, 2024, and the statement of profit & loss, for the year ended March 31, 2024, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and of its profit/ loss for the year ended March 31, 2024.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.



[Handwritten signature]

A S AGARWAL & Co.

Chartered Accountants

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Emphasis of Matter Paragraph

We draw attention to Note 14 of the financial statements, which describes the company's status as a dormant company with effect from April 12, 2024. Our opinion is not modified in respect of this matter.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, as applicable.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error:

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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



A handwritten signature in blue ink, appearing to be 'HJ' or similar, located to the right of the circular stamp.

Auditor's Responsibility

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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



A handwritten signature in blue ink, appearing to be 'AS' followed by a stylized flourish.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we report that the said order is not applicable to the Company.
2.
 - A) As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanation which to best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under section 133 of the Act, as applicable.
 - e) On the basis of the written representations received from the directors as on 31 March 2024, taken on record, none of the director is disqualified as on 31 March 2024, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the Ministry of Corporate Affairs vide its circular no G.S.R 583(E) dated 13th June 2017 exempts companies having turnover of less than Rs. 50 crores and aggregate



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borrowings from banks and other financial institutions of less than Rs. 25 crores from reporting the same. AMTZ Medpolis Square 7227 Private Limited being a company satisfying the aforementioned conditions is therefore exempted from the above reporting requirements.

B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to best of information and according to the explanation given to us:

- a) The Company does not have any pending litigations which would impact its financial position.
- b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c) There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- d)
 - i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether,;
 - 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
 - provide any guarantee, security, or the like to or on behalf of the Ultimate Beneficiaries.
 - ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether,;
 - 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



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- provide any guarantee, security, or the like to or on behalf of the Ultimate Beneficiaries.
 - iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d)(i) and (d)(ii) contain any material misstatement.
 - e) No dividend has been declared or paid during the year by the Company and thus Section 123 of the Act is not applicable to the Company during the year.
 - f) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account with the feature of recording audit trail facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.
- C) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act, is not applicable.

For A S Agarwal & Co

Chartered Accountants

(Firm Registration No: 014987S)



Ashish Agarwal

Partner

M. No. 222861

UDIN: 24222861BKBLIN9549



Place: HYDERABAD

Date: 11 SEPTEMBER 2024