Acknowledgement Number:702554221141124 **Date of filing : 14-Nov-2024**

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 2024-25

PAN	AABCM4761E		
Name	MODI PROPERTIES PRIVATE LIMITED		
Address	5-4-187/ 3AND4, 3RD FLOOR, SOHAM MANSION, MG ROAD, RANIGUNJ , SECUNDERABAD , 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	702554221141124

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	6,95,55,160
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,59,14,220
	Interest and Fee Payable	6	13,31,059
	Total tax, interest and Fee payable	7	1,72,45,279
	Taxes Paid	8	1,73,23,918
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 78,640
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 SOHAM MODI in the capacity of Managing Director having PAN ABMPM6725H from IP address 49.205.122.139 on 14-Nov-2024 16:59:34 at HYDERABAD (Place) DSC Sl.No & Issuer 3097367 & 539657110460CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AABCM4761E067025542211411249e6a843256a1850c41040c6bf6a858341c1e0939

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	**: Modi Properties Private Limited**		
PAN	**: AABCM4761E**		
Office Address	: 5-4-187/ 3and4, 3rd Floor, Soham Mansion, Mg Road, Ranigunj, Secunderabad, Telangana-500003		
Status	: PUB NOT INT (PRIVATE LTD)	Assessment Year	: 2024 - 2025
Ward No	: DCIT/ACIT, CIR-16(2),HYD	Financial Year	: 2023 - 2024
D.O.I.	: 28/06/1994		
Phone No.	: 0-0	Mobile No.	: 9866671123
Email Address	: ebanking@modiproperties.com		
Name Of Bank	: Yes Bank Ltd		
IFSC CODE	: YESB0000097		
Address	: Secundrabad		
Account No.	: 009763700001633 [Validated]		
Opted For Taxation U/s 115BAA	: Yes		
Return	: ORIGINAL		
Import Date	: AIS : 06-11-2024 12:27 PM 06-11-2024 12:27 PM	TIS : 06-11-2024 12:27 PM	26AS :
Computation Date	: 13-11-2024 05:31 PM		

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession

0

<u>Modi Properties Pvt Ltd</u>		
Profit Before Tax As Per Profit And Loss Account		62829124
Add :		
Depreciation Disallowed	2842227	
Expenses Related To Exempt Income Other Than Disallowed U/s 14a	5952528	
Disallowed U/s 36	91968	
Disallowed U/s 37	282492	
Disallowed U/s 40	37620	
Any Other Expenses Not Allowable	784700	9991535
		72820659
Less :		
Fdr Interest	460925	
Interest Received - Unsecured Loans	5356005	
Profit On Sale Of Shares	73320627	
Allowed Depreciation	2735110	-81872667
		-9052008
Out Of Loss Of Rs. 9052008, Unabsorbed Depreciation Is Rs. 2735110 & Business Loss Is Rs. 6316898		
<u>Profit From Firm : Aedis Developers Llp</u>		
Profit		-267420
Less: Profit Exempt U/s 10(2A)		267420
<u>Profit From Firm : Alpine Estates</u>		
Profit		12684
Less: Profit Exempt U/s 10(2A)		-12684
<u>Profit From Firm : B&c Estates</u>		
Profit		-53396
Less: Profit Exempt U/s 10(2A)		

Profit From Firm : Kadakia & Modi Housing

Profit	47335
Less: Profit Exempt U/s 10(2A)	-47335

Profit From Firm : Matrix Real Estates Consultants Llp

Profit	-312389
Less: Profit Exempt U/s 10(2A)	312389

Profit From Firm : Mehta And Modi Realty Kowkur Llp

Profit	307760
Less: Profit Exempt U/s 10(2A)	-307760

Profit From Firm : Mehta And Modi Realty Thimmapur Llp

Profit	-118960
Less: Profit Exempt U/s 10(2A)	118960

Profit From Firm : Modi Realty Mallapur Llp

Profit	6424914
Less: Profit Exempt U/s 10(2A)	-6424914

Profit From Firm : Modi Realtors Gv Hyderabad Llp

Profit	-114555
Less: Profit Exempt U/s 10(2A)	114555

Profit From Firm : Paramount Builders

Profit	1356496
Less: Profit Exempt U/s 10(2A)	-1356496

Profit From Firm : Silver Oak Realty

Profit	-337459
Less: Profit Exempt U/s 10(2A)	337459

Profit From Firm : Summit Builders

Profit	-22360
Less: Profit Exempt U/s 10(2A)	22360

Profit From Firm : Summit Sales Llp

Profit	1194258
Less: Profit Exempt U/s 10(2A)	-1194258

Profit From Firm : Modi Consultancy Services

Profit	-115715
Less: Profit Exempt U/s 10(2A)	

<u>Profit From Firm : Modi Realty Creatopolis Llp</u>		
Profit	-27575	
Less: Profit Exempt U/s 10(2A)	27575	
<u>Profit From Firm : Modi Realty Lg Malakpet Llp</u>		
Profit	-37162	
Less: Profit Exempt U/s 10(2A)	37162	
<u>Profit From Firm : Biopolis Gv Llp</u>		
Profit	-98315	
Less: Profit Exempt U/s 10(2A)	98315	
<u>Profit From Firm : Inventopolis Llp</u>		
Profit	-39510	
Less: Profit Exempt U/s 10(2A)	39510	
<u>Profit From Firm : Vigyan Nacharam Llp</u>		
Profit	-33036	
Less: Profit Exempt U/s 10(2A)	33036	
<u>Profit From Firm : East Side Residency Annojiguda Llp</u>		
Profit	-93761	
Less: Profit Exempt U/s 10(2A)	93761	
<u>Profit From Firm : Modi Constructions And Realtors Llp</u>		
Profit	-39768	
Less: Profit Exempt U/s 10(2A)	39768	
<u>Profit From Firm : Silver Oak Villas</u>		
Profit	-231	
Less: Profit Exempt U/s 10(2A)	231	
<u>Capital Gains</u>		72790237
Long Term Capital Gain	72790237	
<u>Income From Other Sources</u>		5816930
Interest From Fdr	460925	
Interst On Loan	5356005	
Total	5816930	
<u>Inter-head Adjustment Of Losses U/s 71</u>		
Business Loss Set Off From Income From Other Sources		-5816930
Business Loss Set Off From Ltcg @ 20%		-499968
<u>Unabsorbed Depreciation Set Off From :</u>		
Ltcg @ 20%		-2735110
Gross Total Income		69555159
Total Income		

Total Income Rounded Off U/s 288A 69555160

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 1 @ 22%		Nil
Tax On Ltcg U/s 112 On Rs. 69555159		13911032
		13911032
Add: Surcharge @ 10%		1391103
		15302135
Add: Health And Education Cess @ 4%		612085
		15914220
Less Tax Deducted At Source		
Section 206cl	14890	
Section 194c: Contractors And Sub-contractors	3183	
Section 194a: Other Interest	501755	
Section 194i(b): Section 194i(b)	52115	
Section 194jb: Section 194jb	1274293	
Section 194r: Section 194r	368	
Section 194-ia: Tds On Sale Of Immovable Property	230914	2077518
		13836702
Add Interest Payable		
Interest U/s 234B	881367	
Interest U/s 234C	449692	1331059
		15167761
Less Self Assessment Tax U/s 140A		
6939001 - 05477 - 26-09-2024	10000000	
6939001 - 10400 - 29-10-2024	5246400	15246400
Refundable		(78639)
Tax Refundable Rounded Off U/s 288B		(78640)

INSTALLMENT WISE INCOME BIFURCATION

SN	Particular	Up to 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	NORMAL INCOME	1	1	1	1	1	1
	44AD/44ADA/44AE				0	0	0
	TOTAL NORMAL INCOME	**1**	**1**	**1**	**1**	**1**	**1**
2	LTCG/ DIVIDEND(20%)	0	0	69555159	69555159	69555159	69555159
	TOTAL SPECIAL INCOME	**0**	**0**	**69555159**	**69555159**	**69555159**	**69555159**
	***TOTAL INCOME**	**1**	**1**	**69555160**	**69555160**	**69555160**	**69555160**

INCOME WISE ADVANCE TAX BIFURCATION

SN	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	TAX ON LTCG/ DIVIDEND(20%)	0	0	13911032	13911032	13911032	13911032
	TAX + SURC + HECESS	**0**	**0**	**15914220**	**15914220**	**15914220**	**15914220**
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	2077518	2077518	2077518	2077518	2077518	2077518
	BALANCE TAX			13836702	13836702	13836702	13836702
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	**0**	**0**	**10377526**	**13836702**	**13836702**	**13836702**

ADVANCE TAX INSTALLMENTS

Install ment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15-06-2023	15%	0	12%	0	-	0	0	0	0
IInd	15-09-2023	45%	0	36%	0	-	0	0	0	0
IIIrd	15-12-2023	75%	10377526	75%	10377526	-	0	0	0	0
IVth	15-03-2024	[illegible]	[illegible]			-	0	0	[illegible]	[illegible]

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	36AABCM4761E1ZM
Amount of turnover/Gross receipt as per the GST return filed	12677751

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2023	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2024
			More than 180 Days (Before 05-10-23)	Less than 180 Days (On or After 05-10-23)				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AIR COOLER	15%	14,109.00	0.00	0.00	0.00	14,109.00	2,116.00	11,993.00
BI-CYCLE	15%	115.00	0.00	0.00	0.00	115.00	17.00	98.00
CAMERA	15%	5,872.00	0.00	0.00	0.00	5,872.00	881.00	4,991.00
CELL PHONES	15%	10,596.00	0.00	0.00	0.00	10,596.00	1,589.00	9,007.00
CONSTRUCTION MACHINERY	15%	1,451.00	0.00	0.00	0.00	1,451.00	218.00	1,233.00
FOUR WHEELERS	15%	30,61,995.00	0.00	0.00	0.00	30,61,995.00	4,59,299.00	26,02,696.00
GENERATOR	15%	1,565.00	0.00	0.00	0.00	1,565.00	235.00	1,330.00
OFFICE EQUIPMENT	15%	71,359.00	0.00	0.00	0.00	71,359.00	10,704.00	60,655.00
SOFTWARE	40%	5,49,476.00	4,77,790.00	2,28,270.00	0.00	12,55,536.00	4,56,560.00	7,98,976.00
TWO WHEELERS	15%	52,661.00	0.00	0.00	0.00	52,661.00	7,899.00	44,762.00
BUILDING	10%	32,14,890.00	0.00	0.00	0.00	32,14,890.00	3,21,489.00	28,93,401.00
FURNITURE AND FIXTURE								
FURNITURE & FIXTURES	10%	51,109.00	0.00	72,000.00	0.00	1,23,109.00	8,711.00	1,14,398.00
COMPUTERS								
COMPUTERS	40%	2,75,346.00	0.00	82,270.00	0.00	3,57,616.00	1,26,592.00	2,31,024.00
VEHICLES								
MOTOR CAR	15%	70,77,184.00	18,48,149.00	0.00	0.00	89,25,333.00	13,38,800.00	75,86,533.00
Total		1,43,87,728.00	23,25,939.00	3,82,540.00	0.00	1,70,96,207.00	27,35,110.00	1,43,61,097.00

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	Head of Income	B/F C/F
194A : Other Interest									
1.	HYDA30058A		AMTZ MEDPOLIS SQUARE PRIVATE LIMITED	494932	31/03/2024	49493	49493	OS	
2.	HYDD07947C		DR NRK BIO-TECH PRIVATE LIMITED	2407780	31/03/2024	240778	240778	OS	
3.	HYDG17681G		GV DISCOVERY CENTERS PRIVATE LIMITED	126415	30/10/2023	12641	12641	OS	
4.	HYDG17681G		GV DISCOVERY CENTERS PRIVATE LIMITED	807445	30/09/2023	80744	80744	OS	
5.	HYDM00010D		MEERA & CEIKO PUMPS PVT.LTD	227740	31/03/2024	22774	22774	OS	
6.	HYDG20339E		N SQUARE BIOTECH PRIVATE LIMITED	492329	31/03/2024	49233	49233	OS	
7.	MUMY02084F		YES BANK LIMITED	75030	31/03/2024	7503	7503	OS	
8.	MUMY02084F		YESBANK LIMITED	117361	03/02/2024	11736	11736	OS	
9.	MUMY02084F		YES BANK LIMITED	115640	03/11/2023	11564	11564	OS	
10.	MUMY02084F		YES BANK LIMITED	152894	03/08/2023	15289	15289	OS	
			Total (Section)	**5017566**		**501755**	**501755**		
194C : Contractors and sub-contractors									
1.	HYDA30058A		AMTZ MEDPOLIS SQUARE PRIVATE LIMITED	146928	31/03/2024	2940	2940	BP	
2.	HYDM14910A		MODI REALTY (MIRYALAGUDA) LLP	2250	29/02/2024	45	45	BP	
3.	HYDM14492C		MODY CONSULTANCY SERVICES	1980	31/03/2024	198	198	BP	
			Total (Section)	**151158**		**3183**	**3183**		
194I(B) : SECTION 194I(B)									
1.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	440630	31/03/2024	44063	44063	BP	
2.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	80523	31/07/2023	8052	8052	BP	
			Total (Section)	**521153**		[illegible]	[illegible]		

194JB : SECTION 194JB

1.	HYDA30058A		AMTZ MEDPOLIS SQUARE PRIVATE LIMITED	55	31/03/2024	6	6	BP	
2.	HYDA30058A		AMTZ MEDPOLIS SQUARE PRIVATE LIMITED	28	31/03/2024	3	3	BP	
3.	HYDA30058A		AMTZ MEDPOLIS SQUARE PRIVATE LIMITED	23	31/03/2024	2	2	BP	
4.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	358735	31/03/2024	35873	35873	BP	
5.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	6000	31/03/2024	600	600	BP	
6.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	92710	31/03/2024	9271	9271	BP	
7.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	29/02/2024	6056	6056	BP	
8.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	27042	29/02/2024	2704	2704	BP	
9.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	29/02/2024	6056	6056	BP	
10.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	27042	29/02/2024	2704	2704	BP	
11.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	29/02/2024	6056	6056	BP	
12.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	29/02/2024	6056	6056	BP	
13.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	31/12/2023	6056	6056	BP	
14.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	31/12/2023	6056	6056	BP	
15.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	31/12/2023	6056	6056	BP	
16.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	27042	31/12/2023	2704	2704	BP	
17.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	27042	31/12/2023	2704	2704	BP	
18.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	31/12/2023	6056	6056	BP	
19.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	27042	30/11/2023	2704	2704	BP	
20.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	30/10/2023	6056	6056	BP	
21.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	30/10/2023	6056	6056	BP	
22.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	30/10/2023	6056	6056	BP	
23.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	30/10/2023	6056	6056	BP	
24.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	31/08/2023	6056	6056	BP	
25.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	31/08/2023	6056	6056	BP	
26.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	31/07/2023	6056	6056	BP	
27.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	31/07/2023	6056	6056	BP	
28.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	30/06/2023	6056	6056	BP	
29.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	30/06/2023	6056	6056	BP	
30.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	30/06/2023	6056	6056	BP	
31.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	30/06/2023	6056	6056	BP	
32.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	56600	31/05/2023	5660	5660	BP	
33.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	3960	31/05/2023	396	396	BP	
34.	HYDB06032F		CRESCENTIA LABS PRIVATE LIMITED	60560	31/05/2023	6056	6056	BP	
35.	HYDD00983D		DILPREET TUBES PVT LTD	50000	31/01/2024	5000	5000	BP	
36.	HYDD00983D		DILPREET TUBES PVT LTD	170321	31/01/2024	17032	17032	BP	
37.	HYDD00983D		DILPREET TUBES PVT LTD	300000	31/01/2024	30000	30000	BP	
38.	HYDD00983D		DILPREET TUBES PVT LTD	248974	31/01/2024	24898	24898	BP	
39.	HYDD00983D		DILPREET TUBES PVT LTD	36000	31/01/2024	3600	3600	BP	
40.	HYDD00983D		DILPREET TUBES PVT LTD	337848	31/01/2024	33785	33785	BP	
41.	HYDD00983D		DILPREET TUBES PVT LTD	198623	31/01/2024	19862	19862	BP	
42.	HYDD00983D		DILPREET TUBES PVT LTD	50000	31/01/2024	5000	5000	BP	
43.	HYDD00983D		DILPREET TUBES PVT LTD	24300	31/01/2024	2430	2430	BP	
44.	HYDD00983D		DILPREET TUBES PVT LTD	300000	31/01/2024	30000	30000	BP	
45.	HYDD00983D		DILPREET TUBES PVT LTD	150000	31/01/2024	15000	15000	BP	
46.	HYDD00983D		DILPREET TUBES PVT LTD	75000	31/01/2024	7500	7500	BP	
47.	HYDD00983D		DILPREET TUBES PVT LTD	200000	31/01/2024	20000	20000	BP	
48.	HYDD07947C		DR NRK BIO-TECH PRIVATE LIMITED	1000	31/03/2024	100	100	BP	
49.	HYDD07947C		DR NRK BIO-TECH PRIVATE LIMITED	31933	31/03/2024	3193	3193	BP	
50.	HYDG17681G		GV DISCOVERY CENTERS PRIVATE LIMITED	116000	30/09/2023	11600	11600	BP	
51.	HYDG17681G		GV DISCOVERY CENTERS PRIVATE LIMITED	58000	31/07/2023	5800	5800	BP	
52.	HYDG17681G		GV DISCOVERY CENTERS PRIVATE LIMITED	116000	30/06/2023	11600	11600	BP	
53.	HYDG17681G		GV DISCOVERY CENTERS PRIVATE LIMITED	58000	31/05/2023	5800	5800	BP	
54.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	143260	31/03/2024	14326	14326	BP	
55.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	97534	31/03/2024	9754	9754	BP	
56.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	143260	29/02/2024	14326	14326	BP	
57.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	27042	31/01/2024	2704	2704	BP	
58.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	286520	31/12/2023	28652	28652	BP	
59.	HYDG17575F		GV RESEARCH CENTERS PRIVATE						

			LIMITED						
60.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	232436	30/09/2023	23244	23244	BP	
61.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	116218	31/07/2023	11622	11622	BP	
62.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	58109	30/06/2023	5811	5811	BP	
63.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	58109	30/06/2023	5811	5811	BP	
64.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	58109	30/06/2023	5811	5811	BP	
65.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	58109	30/06/2023	5811	5811	BP	
66.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	58109	31/05/2023	5811	5811	BP	
67.	HYDG17575F		GV RESEARCH CENTERS PRIVATE LIMITED	58109	31/05/2023	5811	5811	BP	
68.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	160779	31/03/2024	16078	16078	BP	
69.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	87013	31/03/2024	8701	8701	BP	
70.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	87013	31/01/2024	8701	8701	BP	
71.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	87013	31/12/2023	8701	8701	BP	
72.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	93503	30/11/2023	9350	9350	BP	
73.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	80523	31/10/2023	8052	8052	BP	
74.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	80523	30/09/2023	8052	8052	BP	
75.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	80523	31/08/2023	8052	8052	BP	
76.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	80523	30/06/2023	8052	8052	BP	
77.	HYDM19819C		MEHTA & MODI REALTY KOWKUR LLP	161046	31/05/2023	16104	16104	BP	
78.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	123613	31/03/2024	12361	12361	BP	
79.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	44500	31/03/2024	4450	4450	BP	
80.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	28/02/2024	4651	4651	BP	
81.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	17850	28/02/2024	1785	1785	BP	
82.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	28/02/2024	6211	6211	BP	
83.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	6490	28/02/2024	649	649	BP	
84.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	28/02/2024	4651	4651	BP	
85.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	28/02/2024	6202	6202	BP	
86.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	24340	28/02/2024	2434	2434	BP	
87.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	24340	30/12/2023	2434	2434	BP	
88.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	30/12/2023	4651	4651	BP	
89.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	30/12/2023	6202	6202	BP	
90.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	24340	30/12/2023	2434	2434	BP	
91.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	30/12/2023	4652	4652	BP	
92.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	30/12/2023	6202	6202	BP	
93.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	24340	30/11/2023	2434	2434	BP	
94.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	30/10/2023	6202	6202	BP	
95.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	30/10/2023	4652	4652	BP	
96.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	30/09/2023	6201	6201	BP	
97.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	30/09/2023	4651	4651	BP	
98.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	30/09/2023	4652	4652	BP	
99.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	30/09/2023	6201	6201	BP	
100.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	30/07/2023	6202	6202	BP	
101.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	30/07/2023	4651	4651	BP	
102.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	30/06/2023	4651	4651	BP	
103.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	30/06/2023	6202	6202	BP	
104.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	30/06/2023	6202	6202	BP	
105.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	31/05/2023	4651	4651	BP	
106.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	62016	31/05/2023	6202	6202	BP	
107.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	46512	31/05/2023	4651	4651	BP	
108.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	141090	31/03/2024	14109	14109	BP	
109.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	3000	31/03/2024	300	300	BP	
110.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	29/02/2024	1760	1760	BP	
111.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	6490	29/02/2024	649	649	BP	
112.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23467	29/02/2024	2347	2347	BP	
113.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	31/01/2024	1760	1760	BP	
114.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23470	31/01/2024	2347	2347	BP	
115.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	6490	31/01/2024	649	649	BP	
116.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	30/12/2023	1760	1760	BP	
117.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	6490	30/12/2023	649	649	BP	
118.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23467	30/12/2023	2347	2347	BP	
119.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	01/12/2023	1760	1760	BP	
120.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	6490	01/12/2023	649	649	BP	
121.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23467	01/12/2023	2347	2347	BP	
122.	HYDM17541G		MODI REALTY GENOME VALLEY LLP						

123.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	01/11/2023	1760	1760	BP	
124.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23470	01/11/2023	2347	2347	BP	
125.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23470	27/09/2023	2347	2347	BP	
126.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	27/09/2023	1760	1760	BP	
127.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23467	31/08/2023	2347	2347	BP	
128.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	31/08/2023	1760	1760	BP	
129.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23467	31/07/2023	2347	2347	BP	
130.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	31/07/2023	1760	1760	BP	
131.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	30/06/2023	1760	1760	BP	
132.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23467	30/06/2023	2347	2347	BP	
133.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23467	01/06/2023	2347	2347	BP	
134.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	01/06/2023	1760	1760	BP	
135.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	17600	04/05/2023	1760	1760	BP	
136.	HYDM17541G		MODI REALTY GENOME VALLEY LLP	23650	04/05/2023	2365	2365	BP	
137.	HYDM17683B		MODI REALTY MALLAPUR LLP	272636	31/03/2024	27264	27264	BP	
138.	HYDM17683B		MODI REALTY MALLAPUR LLP	325320	29/02/2024	32532	32532	BP	
139.	HYDM17683B		MODI REALTY MALLAPUR LLP	325320	31/12/2023	32577	32577	BP	
140.	HYDM17683B		MODI REALTY MALLAPUR LLP	6490	30/11/2023	649	649	BP	
141.	HYDM17683B		MODI REALTY MALLAPUR LLP	156170	31/10/2023	15617	15617	BP	
142.	HYDM17683B		MODI REALTY MALLAPUR LLP	156170	30/09/2023	15617	15617	BP	
143.	HYDM17683B		MODI REALTY MALLAPUR LLP	156170	31/08/2023	15617	15617	BP	
144.	HYDM17683B		MODI REALTY MALLAPUR LLP	312340	31/07/2023	31234	31234	BP	
145.	HYDM17683B		MODI REALTY MALLAPUR LLP	156170	30/06/2023	15617	15617	BP	
146.	HYDM17683B		MODI REALTY MALLAPUR LLP	156170	31/05/2023	15617	15617	BP	
147.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	31/03/2024	5114	5114	BP	
148.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	31/03/2024	6819	6819	BP	
149.	HYDM17540F		MODI REALTY POCHARAM LLP	5000	31/03/2024	500	500	BP	
150.	HYDM17540F		MODI REALTY POCHARAM LLP	65187	31/03/2024	6519	6519	BP	
151.	HYDM17540F		MODI REALTY POCHARAM LLP	32166	31/03/2024	3217	3217	BP	
152.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	29/02/2024	6819	6819	BP	
153.	HYDM17540F		MODI REALTY POCHARAM LLP	6490	29/02/2024	649	649	BP	
154.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	29/02/2024	5114	5114	BP	
155.	HYDM17540F		MODI REALTY POCHARAM LLP	6490	29/02/2024	649	649	BP	
156.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	29/02/2024	5114	5114	BP	
157.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	29/02/2024	6819	6819	BP	
158.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	31/01/2024	6819	6819	BP	
159.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	31/01/2024	5114	5114	BP	
160.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	31/12/2023	6819	6819	BP	
161.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	31/12/2023	5114	5114	BP	
162.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	31/12/2023	5114	5114	BP	
163.	HYDM17540F		MODI REALTY POCHARAM LLP	6490	31/12/2023	649	649	BP	
164.	HYDM17540F		MODI REALTY POCHARAM LLP	6490	31/12/2023	649	649	BP	
165.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	31/12/2023	6819	6819	BP	
166.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	31/12/2023	5114	5114	BP	
167.	HYDM17540F		MODI REALTY POCHARAM LLP	6490	31/12/2023	649	649	BP	
168.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	31/12/2023	6819	6819	BP	
169.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	30/09/2023	5114	5114	BP	
170.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	30/09/2023	6819	6819	BP	
171.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	31/07/2023	6819	6819	BP	
172.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	31/07/2023	5114	5114	BP	
173.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	31/07/2023	6819	6819	BP	
174.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	31/07/2023	5114	5114	BP	
175.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	30/06/2023	6819	6819	BP	
176.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	30/06/2023	5114	5114	BP	
177.	HYDM17540F		MODI REALTY POCHARAM LLP	68190	31/05/2023	6819	6819	BP	
178.	HYDM17540F		MODI REALTY POCHARAM LLP	51143	31/05/2023	5114	5114	BP	
179.	HYDN03561F		NILGIRI ESTATES	4862	31/03/2024	486	486	BP	
180.	HYDN03561F		NILGIRI ESTATES	16000	31/03/2024	1600	1600	BP	
181.	HYDS44301F		SILVER OAK VILLAS LLP	2660	31/03/2024	266	266	BP	
182.	HYDS44301F		SILVER OAK VILLAS LLP	4830	31/03/2024	483	483	BP	
183.	HYDS44301F		SILVER OAK VILLAS LLP	1230	31/03/2024	123	123	BP	
184.	HYDS44301F		SILVER OAK VILLAS LLP	19780	31/03/2024	1978	1978	BP	
185.	HYDS44301F		SILVER OAK VILLAS LLP	6000	31/10/2023	600	600	BP	
186.	HYDS44301F		SILVER OAK VILLAS LLP	11930	31/10/2023	1193	1193	BP	
187.	HYDS44301F		SILVER OAK VILLAS LLP	16570	31/10/2023	1657	1657	BP	
			Total (Section)	**12742388**		**1274293**	**1274293**		

194R : SECTION 194R

1.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	2689	31/03/2024	269	269	BP	
2.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	84	31/03/2024	8	8	BP	

3.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	72	29/02/2024	7	7	BP	
4.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	60	31/01/2024	6	6	BP	
5.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	84	31/12/2023	8	8	BP	
6.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	84	30/11/2023	8	8	BP	
7.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	60	31/10/2023	6	6	BP	
8.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	60	30/09/2023	6	6	BP	
9.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	96	31/08/2023	10	10	BP	
10.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	95	31/07/2023	10	10	BP	
11.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	96	30/06/2023	10	10	BP	
12.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	96	31/05/2023	10	10	BP	
13.	PNEB10837B		BHARAT PETROLEUM CORPORATION LIMITED	96	30/04/2023	10	10	BP	
			Total (Section)	**3672**		**368**	**368**		
			Grand Total	**18435937**		**1831714**	**1831714**		

Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA

Sr. No.	TDS Certificate Number	Name of Deductor	PAN of Deductor	Acknowledgement Number	Total Transaction Amount	Transaction Date	TDS Deposited / TDS B/F	Date of Deposit	Date of Deduction	TDS Credit Claimed in own hands
1	XNVKZRA	HIMABINDU AKARAM	AIPPA9592C	AK00434836	500000	16/04/2023	5000	16/04/2023	16/04/2023	5000
2	XNVQFBA	HIMABINDU AKARAM	AIPPA9592C	AK00415623	500000	14/04/2023	5000	15/04/2023	14/04/2023	5000
3	XNQZIKA	HIMABINDU AKARAM	AIPPA9592C	AK00486986	500000	17/04/2023	5000	18/04/2023	17/04/2023	5000
4	XNYRCJA	UDAY KIRAN AKARAM	AGEPA6782H	AK00587355	592235	20/04/2023	5922	20/04/2023	20/04/2023	5922
5	XNMNOQA	HIMABINDU AKARAM	AIPPA9592C	AK00333222	1486865	12/04/2023	14869	12/04/2023	12/04/2023	14869
6	XNVVSTA	UDAY KIRAN AKARAM	AGEPA6782H	AK00357766	750000	13/04/2023	7500	13/04/2023	13/04/2023	7500
7	XNVBKEA	UDAY KIRAN AKARAM	AGEPA6782H	AK00373343	500000	13/04/2023	5000	14/04/2023	13/04/2023	5000
8	XNVGDOA	UDAY KIRAN AKARAM	AGEPA6782H	AK00414901	500000	15/04/2023	5000	15/04/2023	15/04/2023	5000
9	XNVKXMA	UDAY KIRAN AKARAM	AGEPA6782H	AK00434814	500000	16/04/2023	5000	16/04/2023	16/04/2023	5000
10	XNQAXMA	UDAY KIRAN AKARAM	AGEPA6782H	AK00471962	500000	17/04/2023	5000	17/04/2023	17/04/2023	5000
11	XNVMJEA	HIMABINDU AKARAM	AIPPA9592C	AK00373446	500000	14/04/2023	5000	14/04/2023	14/04/2023	5000
12	XNVULNA	HIMABINDU AKARAM	AIPPA9592C	AK00356801	750000	13/04/2023	7500	13/04/2023	13/04/2023	7500
13	XNQTMUA	HIMABINDU AKARAM	AIPPA9592C	AK00508071	500000	18/04/2023	5000	18/04/2023	18/04/2023	5000
14	XNQTWYA	UDAY KIRAN AKARAM	AGEPA6782H	AK00507570	500000	18/04/2023	5000	18/04/2023	18/04/2023	5000
15	HXZCVJA	SURYANARAYAN MURTY NEMANI	ABVPN5188J	AK03346792	11433200	12/06/2023	114332	12/06/2023	12/06/2023	114332
16	XNYRKGA	HIMABINDU AKARAM	AIPPA9592C	AK00588372	592235	20/04/2023	5922	20/04/2023	20/04/2023	5922
17	XNQBTEA	UDAY KIRAN AKARAM	AGEPA6782H	AK00530051	500000	19/04/2023	5000	19/04/2023	19/04/2023	5000
18	XNQBLQA	HIMABINDU AKARAM	AIPPA9592C	AK00530073	500000	19/04/2023	5000	19/04/2023	19/04/2023	5000
19	XNVILLA	UDAY KIRAN AKARAM	AGEPA6782H	AK00333955	1486865	12/04/2023	14869	12/04/2023	12/04/2023	14869
				Grand Total	**23091400**		**230914**			**230914**

Details of Tax Collected at Source on Income

Sl. No.	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Amount received /debited	Date of receipt /debit	Total tax deducted	Amount claimed for this year
206CL :						
1.	HYDR00856C	R K S MOTORS PVT LTD	1489000	19/07/2023	14890	14890
		Grand Total	1489000		14890	14890

ALLOWED/DISALLOWED U/S 40

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Non Deduction Of Tds	2024-25	37620	-	37620
Total		**37620**	-	**37620**

DISALLOWED EXPENSES RELATED TO EXEMPT INCOME

Sr. No.	Particulars	Amount
1	Share of loss from LLP	130254
2	Share of Income Tax	5822274
	Total	5952528.00

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	Delay in depositing the Employee Contribution to PF	71860
2	Delay in depositing ESI contribution	20108
	Total	91968.00

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	Interest & Late fee on Statutory Dues	36492
2	Donation	246000
	Total	282492.00

ANY OTHER EXPENSES NOT ALLOWABLE

Sr. No.	Particulars	Amount
1	PRIOR PERIOD EXPENSE	784700
	Total	784700.00

STATEMENT OF LONG TERM CAPITAL GAIN ON UNLISTED SECURITIES

CAPITAL GAIN TAXABLE @ 20% (WITH INDEXATION BENEFIT)

Name of Company	Date of Purchase/ Year	Date of Sale/ Year	Sales Price	Purchase Cost	Index Cost	Transfer Expenses	Exempt	Capital Gain	Actual Purchase Cost	FMV on Jan 31, 2018
GV DISCOVERY CENTRES	05/10/2018	20/11/2023	35291970.00	18000.00	22371.00	0.00	0.00	35269599.00	18000.00	0.00
GV DISCOVERY CENTRES	31/07/2021	20/11/2023	3921330.00	2000.00	2196.00	0.00	0.00	3919134.00	2000.00	0.00
GV DISCOVERY CENTRES	31/07/2021	20/11/2023	2627291.10	1340.00	1471.00	0.00	0.00	2625820.10	1340.00	0.00
GV DISCOVERY CENTRES	16/03/2020	20/11/2023	34076375.90	2575000.00	3100692.00	0.00	0.00	30975683.90	2575000.00	0.00
Total			75916967.00	2596340.00	3126730.00	0.00	0.00	72790237.00	2596340.00	0.00

GV DISCOVERY CENTRES - Fair market value of unquoted shares: 17152.25; 18000 * (348/280) = 22371
GV DISCOVERY CENTRES - Fair market value of unquoted shares: 17152.25; 2000 * (348/317) = 2196
GV DISCOVERY CENTRES - Fair market value of unquoted shares: 17152.25; 1340 * (348/317) = 1471
GV DISCOVERY CENTRES - Fair market value of unquoted shares: 17152.25; 2575000 * (348/289) = 3100692

Details of Share holders holding not less than 10% of the voting power at any time during P.Y.

Name	PAN	Percentage of share	Address
SOHAM MODI	ABMPM6725H	97.83	5-4-187/3 AND 4, 3RD FLOOR, SOHAM MANSION, M.G ROAD, SECUNDERABAD TELANGANA - 500003
TEJAL MODI	ADDPM3623R	2.17	FLAT NO 105, SAPPHIRE APARMENTSCHIKOTI GARDENS, BEGUMPET, HYDERABAD TELANGANA - 500016
Total		100.00	

Details of Income from Firms in Which the assessee is a Partner

Sr. No.	Name of Firm	PAN of Firm	Whether Firm is liable for	Whether section 92E is applicab	Profit Ratio (%)	Capital Balance	Profit (Amount)	Remuneration	Interest	Expenses	Disallowed in Firm

			Audit?	le to Firm?							
1	Aedis Developers LLP	ABPFA0002Q	N	N	50	4531367	-267420	0	0	0	0
2	Alpine Estates	AANFA5250F	N	N	25	2474177	12684	0	0	0	0
3	B&C Estates	AAHFB7046A	N	N	25	24804255	-53396	0	0	0	0
4	Kadakia & Modi Housing	AAHFK8714A	N	N	51	5481088	47335	0	0	0	0
5	Matrix Real Estates Consultants LLP	ABMFM3648K	N	N	50	565237	-312389	0	0	0	0
6	Mehta and Modi Realty Kowkur LLP	ABLFM7631F	Y	N	50	74099616	307760	0	0	0	0
7	Mehta and Modi Realty Thimmapur LLP	ABBFM5494N	N	N	40	15144539	-118960	0	0	0	0
8	Modi Realty Mallapur LLP	AAEFM1459R	Y	N	50	-3109534	6424914	0	0	0	0
9	Modi Realtors GV Hyderabad LLP	ABUFM7974L	N	N	51	7130445	-114555	0	0	0	0
10	Paramount Builders	AAHFP4040N	N	N	50	15654546	1356496	0	0	0	0
11	Silver Oak Realty	AAJFM0647C	N	N	95	1027121	-337459	0	0	0	0
12	Summit Builders	AAYFS2757C	N	N	50	167674	-22360	0	0	0	0
13	SUMMIT SALES LLP	ACQFS2044C	Y	N	51	7470494	1194258	0	0	0	0
14	Modi Consultancy Services	AAXFM0733F	N	N	24	55121723	-115715	0	0	0	0
15	Modi Realty Creatopolis LLP	ABRFM8967G	N	N	75	6547419	-27575	0	0	0	0
16	Modi Realty LG Malakpet LLP	ABSFM0938Q	N	N	50	2131101	-37162	0	0	0	0
17	BIOPOLIS GV LLP	ABBFB0324L	N	N	30	39847568	-98315	0	0	0	0
18	Inventopolis LLP	AAJFI9632F	N	N	30	2087164	-39510	0	0	0	0
19	Vigyan Nacharam LLP	AAWFV8245L	N	N	90	16963	-33036	0	0	0	0
20	East Side Residency Annojiguda LLP	AAHFE3373P	N	N	75	-2600436	-93761	0	0	0	0
21	Modi Constructions and Realtors LLP	ABJFM5257F	N	N	50	-1524144	-39768	0	0	0	0
22	SILVER OAK VILLAS	ADBFS3288A	N	N	10	-5325909	-231	0	0	0	0
	Total						**7631835.00**	**0.00**	**0.00**	**0.00**	**0.00**

Schedule-SH1 [SHAREHOLDING OF UNLISTED COMPANY]

1. Details of shareholding at the end of the previous year

Sr. No.	Name of the shareholder	Residential status in India	Type of share	Others	PAN	AADHAAR	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received
1	SOHAM MODI	Resident	Equity Shares		ABMPM6725H		28/06/1994	9020	100	100	902000
2	TEJAL MODI	Resident	Equity Shares		ADDPM3623R		28/06/1994	200	100	100	20000
	Total							**9220.00**			**922000.00**

Schedule-AL1 [Assets and liabilities as at the end of the year]

B. Details of land or building or both not being in the nature of residential house

Sr. No.	Address	Pin code	Date of acquisition	Cost of acquisition	Purpose for which used
1	5-4-187/3&4/7/B, SOHAM MANSION, 3RD FLOOR, M.G. ROAD, SECUNDERABAD	500003	01/04/2019	4900000	Own Office
2	SY.NO 1139,SHAMIRPET VILLAGE,HYDERABAD	500078	10/01/2021	4360000	Stock in trade
	Total			**9260000**	

C. Details of listed equity shares

No.	Opening balance			Shares acquired during the year			Shares transferred during the year			Closing balance		
	No. of shares	Type of shares	Cost of acquisition	No. of shares	Type of shares	Cost of acquisition	No. of shares	Type of shares	Sale consideration	No. of shares	Type of shares	Cost of acquisition
1	0	Equity Shares	0	25	Equity Shares	10259.56	0	Equity Shares	0	25	Equity Shares	10259.56
otal	**0**		**0.00**	**25**		**10259.56**	**0**		**0.00**	**25**		**10259.56**

D. Details of unlisted equity shares

No.	Name of Company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance	
			No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
	MODI HOUSING PVT LTD	AADCM5906D	104000	15704000	0		0	0	0	0	0	10400	15704000
	GV DISCOVERY CENTRES PRIVATE LIMITED	AAHCG4940K	259634	2596340	0		0	0	0	259634	75916966	0	0
	GV RESEARCH CENTRES PRIVATE LIMITED	AAHCG4562D	772922	9020000	0		0	0	0	0	0	772922	9020000
	N SQUARE BIOTECH PRIVATE LIMITED	AAICG1290M	5000	50000	0		0	0	0	0	0	5000	50000
	CRESCENTIALABS PVT. LTD.	AADCB2608M	10000	830000	0		0	0	0	0	0	10000	830000
	GVRX FACILITIES MANAGEMENT	AAICG9503B	24	240	0		0	0	0	0	0	24	240

	SERVICES PVT. LTD.												
7	DR. NRK BIOTECH PVT. LTD.	AACCD2775Q	361650	2031250	241100	01/09/2023	10	10	0	0	0	602750	5223500
8	AMTZ MEDPOLIS SQUARE PRIVATE LIMITED	AAXCA5159L	2000	20000	7999	29/04/2023	10	10	0	0	0	9999	99990
	Total		1515230	30251830	249099					259634	75916966.00	1411095	30927730.00

E. Details of other securities

Sr. No.	Type of securities	Others	Whether listed or unlisted	Opening balance		Securities acquired during the year					Securities transferred during the year		Closing balance	
				No. of securities	Cost of acquisition	No. of securities	Date of subscription / purchase	Face value per share	Issue price per security (in case of fresh issue)	Purchase price per security (in case of purchase from existing shareholder)	No. of securities	Sale consideration	No. of securities	Cost of acquisition
1	Preference Shares		Unlisted	1000000	10000000	0		0	0	0	0	0	1000000	10000000
	Total			1000000	10000000.00	0					0	0	1000000	10000000.00

F. Details of capital contribution to other entity

Sr. No.	Name of entity	PAN	Opening balance	Amount contributed during the year	Amount withdrawn during the year	Amount of profit/loss/ dividend/ interest debited or credited during the year	Closing balance
1	AEDIS DEVELOPERS LLP	ABPFA0002Q	3977951	1220836	400000	-264920	4533867
2	ALPINE ESTATES	AANFA5250F	2461493	0	0	12684	2474177
3	B&C ESTATES	AAHFB7046A	25166252	0	308602	-53396	24804255
4	KADAKIA & MODI HOUSING	AAHFK8714A	5433753	0	0	47335	5481088
5	MATRIX REAL ESTATES CONSULTANTS LLP	ABMFM3648K	877626	0	0	-312389	565237
6	MEHTA AND MODI REALTY KOWKUR LLP	ABLFM7631F	62889856	12510000	1608000	307760	74099616
7	MEHTA AND MODI REALTY THIMMAPUR LLP	ABBFM5494N	14672143	608226	16870	-118960	15144539
8	MODI REALTY MALLAPUR LLP (CLOSING BALANCE IS -3109534)	AAEFM1459R	11306507	305698	15240000	518261	0
9	MODI REALTORS GV HYDERABAD LLP	ABUFM7974L	2027071	5217929	0	-114555	7130445
10	PARAMOUNT BUILDERS	AAHFP4040N	6776157	36529287	29007392	1356495	15654547
11	SILVER OAK REALTY	AAJFM0647C	5620610	5036030	9292060	-337459	1027121
12	SUMMIT BUILDERS	AAYFS2757C	183034	207000	200000	-22360	167674

13	SUMMIT SALES LLP	ACQFS2044C	54893822	66111760	114742131	1207046	7470495
14	MODI CONSULTANCY SERVICES	AAXFM0733F	61113023	10236968	16112553	-115715	55121723
15	MODI REALTY CREATOPOLIS LLP	ABRFM8967G	14994	6561000	1000	-27575	6547419
16	MODI REALTY LG MALAKPET LLP	ABSFM0938Q	618263	5150000	3400000	-37162	2331101
17	BIOPOLIS GV LLP	ABBFB0324L	0	42042884	2097000	-101417	39844467
18	INVENTOPOLIS LLP	AAJFI9632F	0	17633674	15507000	-39510	2087164
19	VIGYAN NACHARAM LLP	AAWFV8245L	0	178674	100000	-33036	45638
20	EASTISIDE RESIDENCY ANNOJIGUDA LLP (OPENING BALANCE IS - 2601675 AND CLOSING BALANCE IS -2600436)	AAHFE3373P	0	95000	0	-93761	0
21	MODI CONSTRUCTIONS AND REALTORS LLP (OPENING BALANCE IS -2361340 AND CLOSING BALANCE IS -1524145)	ABJFM5257F	0	2103014	1226051	-39768	0
22	SILVER OAK VILLAS LLP (OPENING BALANCE IS -45010581 AND CLOSING BALANCE IS -8553955)	ADBFS3288A	0	99731365	63250918	-23820	0
	Total		**258032555**	**311479345**	**272509577**	**1713778**	**264530573**

G. Details of Loans & Advances to any other concern (If money lending is not assessee's substantial business)

Sr. No.	Name of the person	PAN	Opening balance	Amount received	Amount paid	Interest debited, if any	Closing balance	Rate of interest (%)
1	AMTZ MEDPOLIS SQUARE PVT LTD	AAXCA5159L	5779103	4959372	6296477	494932	7611140	0.07
2	CRESCENTIA LABS PVT LTD	AADCB2608M	11668818	16135873	4975030	358735	866710	0.07
3	OTHLOAN-DR.N.R.K.BIOTECH PVT LTD	AACCD2775Q	32081257	9576792	28497000	2407778	53409243	0.07
4	GV RESEARCH CENTERS PVT LTD	AAHCG4562D	4874964	49463473	55396749	440631	11248871	0.07
5	MEERA & CEIKO PUMPS PVT LTD	AABCM3924F	0	22774	5000000	227740	5204966	0.13
6	N SQUARE BIOTECH PRIVATE LIMITED	AAICG1290M	0	15144173	15232939	492329	581095	0.07
7	MODI REALTY POCHARAM LLP	ABIFM1836H	949414	0	0	0	949414	0.00
8	SILVER OAK ESTATES	ABHFS3930R	508981	0	0	0	508981	0.00
9	PARAMOUNT ESTATES	AAJFP4202C	241820	0	0	0	241820	0.00
	Total		**56104357**	**95302457**	**115398195**	**4422145**	**80622240**	

H. Details of motor vehicle, aircraft, yacht or other mode of transport

Sr. No.	Particulars of asset	Others	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used
1	Motor Vehicle		TS10ER2925	54499	30/11/2019	Own Business Use
2	Motor Vehicle		TS10EP0341	6793957	31/12/2017	Own Business Use
3	Motor Vehicle		TS10ER2924	9099717	31/08/2018	Own Business Use
4	Motor Vehicle		TS10FA5143	2193519	30/09/2021	Own Business Use
5	Motor Vehicle		TS10FB7276	467380	23/03/2022	Own Business Use
6	Motor Vehicle		AP10R9619	400925	01/04/2005	Own Business Use
7	Motor Vehicle		NA	50169	20/02/2007	Own Business Use
8	Motor Vehicle		AP10F6156	47420	23/07/2005	Own Business Use
9	Motor Vehicle		NA	47935	26/08/2005	Own Business Use

10	Motor Vehicle					
11	Motor Vehicle		AP09AS9622	47049	01/04/2004	Own Business Use
12	Motor Vehicle		TS10ED 6007	66684	09/05/2015	Own Business Use
13	Motor Vehicle		NA	820000	21/07/2022	Own Business Use
14	Motor Vehicle		NA	580000	24/08/2022	Own Business Use
	Total		TS10FF7300	1848149	19/07/2023	Own Business Use
				22517403		

J. Details of liabilities (Details of loans, deposits and advances taken from a person other than financial institution)

Sr. No.	Name of the person	PAN	Opening balance	Amount received	Amount paid	Interest credited, if any	Closing balance	Rate of Interest (%)
1	SOHAM MODI	ABMPM6725H	9877751	27968512	37945536	992731	893458	0.06
2	TEJAL MODI	ADDPM3623R	39122	6000000	6040390	12683	11415	0.15
3	MODI BUILDERS INFRASTRUCTURE PVT LTD	AAFCM0052Q	15198940	0	182887	1828870	16844923	0.12
	Total		25115813	33968512	44168813	2834284	17749796	

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation/ITR (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	Rent received	House Property		521153.00	521153.00	0.00	521153.00		
2	Interest from deposit	Other Source	194A	5018579.00	5018579.00	5816930.00	-798351.00	5017566.00	-799364.00
3	Sale of land or building	Capital Gain	194IA	134043000.00	134043000.00	0.00	134043000.00	23091400.00	23091400.00
4	Receipts from transfer of immovable property			23091400.00	23091400.00				
5	Business receipts	Business		12897218.00	12897218.00	96242413.00	-83345195.00	0.00	-96242413.00
6	GST turnover	Profit & Loss A/c		12677751.00	12677751.00	96242413.00	-83564662.00	0.00	-96242413.00
7	GST purchases	Profit & Loss A/c		16267540.00	16267540.00	20461123.00	-4193583.00		
8	Purchase of immovable property			31440000.00	31440000.00				
9	Purchase of vehicle			1489000.00	1489000.00				
10	Purchase of securities and units of mutual funds			12411000.00	12411000.00				

MODI PROPERTIES PRIVATE LIMITED
BALANCE SHEET AS ON 31ST DAY OF MARCH, 2024

Source of Funds								
1	Shareholder's fund							
	A	Share Capital						
		i	Authorised	Ai	1000000.00			
		ii	Issued, Subscribed and fully Paid up	Aii	922000.00			
		iii	Subscribed but not fully paid	Aiii	Nil			
		iv	Total (Aii+Aiii)			Aiv	922000.00	
	B	Reserves and Surplus						
		i	Capital Reserve	Bi	Nil			
		ii	Capital Redemption Reserve	Bii	Nil			
		iii	Securities Premium Account	Biii	Nil			
		iv	Debentures Redemption Reserve	Biv	Nil			
		v	Revaluation Reserve	Bv	Nil			
		vi	Share options outstanding amount	Bvi	Nil			
		vii	Other reserve	Bvii	3000000.00			
			General Reserves 3000000.00					
		viii	Surplus i.e. Balance in profit and loss account	Bviii	487846577.00			
		ix	Total (Bi+Bii+Biii+Biv+Bv+Bvi+Bvii+Bviii)			Bix	490846577.00	
	C	Money received against share warrants				1C	Nil	
	D	Total Shareholder's Fund (Aiv+Bix+1C)				1D	491768577.00	
2	Share application money pending allotment							
	i	Pending for less than one year		i	Nil			
	ii	Pending for more than one year		ii	Nil			
	iii	Total (i+ii)				2	Nil	
3	Non-current liabilities							
	A	Long-term borrowings						
		i	Bond/debentures					
			a Foreign currency	ia	Nil			
			b Rupee	ib	Nil			
			c Total (ia+ib)			ic	Nil	
		ii	Term loans					
			a Foreign currency	iia	Nil			
			b Rupee loans					
			1 From Banks	b1	2107412.00			
			2 From others	b2	Nil			
			3 Total (b1+b2)	b3	2107412.00			
			c Total (iia+b3)			iic	2107412.00	
		iii	Deferred payment liabilities			iii		

		iv		Deposits from related parties				iv	Nil
		v		Other deposits				v	Nil
		vi		Loans and advances from related parties				vi	Nil
		vii		Other loans and advances				vii	Nil
		viii		Long term maturities of finance lease obligations				viii	Nil
		ix		Total Long term borrowings (ic+iic+iii+iv+v+vi+vii+viii)				3A	2107412.00
	B			Deferred tax liabilities (net)				3B	Nil
	C			Other long-term liabilities					
		i		Trade payables		i	Nil		
		ii		Others		ii	Nil		
		iii		Total Other long-term liabilities (i+ii)				3C	Nil
	D			Long-term provisions					
		i		Provision for employee benefits		i	Nil		
		ii		Others		ii	Nil		
		iii		Total (i+ii)				3D	Nil
	E			Total Non-current liabilities (3A+3B+3C+3D)				3E	2107412.00
4				Current liabilities					
	A			Short-term borrowings					
		i		Loans repayable on demand					
			a	From Banks		ia	Nil		
			b	From Non-Banking Finance Companies		ib	58774070.00		
			c	From other financial institutions		ic	Nil		
			d	From others		id	Nil		
			e	Total Loans repayable on demand (ia+ib+ic+id)				ie	58774070.00
		ii		Deposits from related parties				ii	Nil
		iii		Loans and advances from related parties				iii	17749796.00
		iv		Other loans and advances				iv	Nil
		v		Other deposits				v	Nil
		vi		Total Short-term borrowings (ie+ii+iii+iv+v)				4A	76523866.00
	B			Trade payables					
		i		Outstanding for more than 1 year		i	302455.00		
		ii		Others		ii	3786194.00		
		iii		Total Trade payables (i+ii)				4B	4088649.00
	C			Other current liabilities					
		i		Current maturities of long-term debt		i	710609.00		
		ii		Current maturities of finance lease obligations		ii	Nil		
		iii		Interest accrued but not due on borrowings		iii	Nil		
		iv		Interest accrued and due on borrowings		iv	Nil		
		v		Income received in advance		v	Nil		
		vi		Unpaid dividends		vi	Nil		
		vii		Application money received for allotment of securities and due for refund and interest accrued		vii	Nil		
		viii		Unpaid matured deposits and interest accrued thereon		viii	Nil		
		ix		Unpaid matured debentures and interest accrued thereon		ix	Nil		
		x		Other payables		x	32163770.00		
				Advances from Customers	7312249.00				
				Credit Balances in Partnership Firms / LLP	15764481.00				
				Other Payables	781250.00				
				Outstanding Liability for Expenses	6629462.00				
				Statutory Dues Payable	1676328.00				
		xi		Total Other current liabilities (i+ii+iii+iv+v+vi+vii+viii+ix+x)				4C	32874379.00
	D			Short-term provisions					
		i		Provision for employee benefit		i	Nil		
		ii		Provision for Income-tax		ii	16000000.00		
		iii		Proposed Dividend		iii	Nil		
		iv		Tax on dividend		iv	Nil		
		v		Other		v	Nil		

		vi	Total Short-term provisions (i+ii+iii+iv+v)	4D	16000000.00
	E	Total Current liabilities (4A+4B+4C+4D)		4E	129486894.00
Total Equity and liabilities (1D+2+3E+4E)				I	623362883.00

Application of Funds							
1	Non-current assets						
	A	Fixed Assets					
		i	Tangible assets				
			a	Gross block	ia	11744980.00	
			b	Depreciation	ib	2461588.00	
			c	Impairment losses	ic	Nil	
			d	Net block (ia-ib-ic)	id	9283392.00	
		ii	Intangible assets				
			a	Gross block	iia	1179987.00	
			b	Depreciation	iib	380639.00	
			c	Impairment losses	iic	Nil	
			d	Net block (iia-iib-iic)	iid	799348.00	
		iii	Capital work-in-progress		iii	Nil	
		iv	Intangible assets under development		iv	Nil	
		v	Total Fixed assets (id+iid+iii+iv)			Av	10082740.00
	B	Non-current investments					
		i	Investment in property		i	Nil	
		ii	Investments in Equity instruments				
			a	Listed equities	iia	10260.00	
			b	Unlisted equities	iib	30927730.00	
			c	Total (iia+iib)	iic	30937990.00	
		iii	Investments in Preference shares		iii	10000000.00	
		iv	Investments in Government or trust securities		iv	Nil	
		v	Investments in Debenture or bonds		v	Nil	
		vi	Investments in Mutual funds		vi	Nil	
		vii	Investments in Partnership firms		vii	264331173.00	
		viii	Others Investments		viii	Nil	
		ix	Total Non-current investments(i+iic+iii+iv+v+vi+vii+viii)			Bix	305269163.00
	C	Deferred tax assets (Net)				C	1076862.00
	D	Long-term loans and advances					
		i	Capital advances		i	Nil	
		ii	Security deposits		ii	44138752.00	
		iii	Loans and advances to related parties		iii	Nil	
		iv	Other Loans and advances		iv	Nil	
		v	Total Long-term loans and advances (i+ii+iii+iv)			Dv	44138752.00
		vi	Long-term loans and advances included in Dv which is				
			a	for the purpose of business or profession	via	44138752.00	
			b	not for the purpose of business or profession	vib	Nil	
			c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic	Nil	
	E	Other non-current assets					
		i	Long-term trade receivables				
			a	Secured, considered goods	ia	Nil	
			b	Unsecured, considered goods	ib	Nil	
			c	Doubtful	ic	Nil	
			d	Total Other non-current assets (ia+ib+ic)	id	Nil	
		ii	Others		ii	Nil	
		iii	Total (id+ii)			Eiii	Nil
		iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act		iv	Nil	
	F	Total Non-current assets (Av+Bix+C+Dv+Eiii)				1F	360567517.00
2	Current assets						
	A	Current investments					

		a	Listed equities		ia	Nil		
		b	Unlisted equities		ib	Nil		
		c	Total (ia+ib)		ic	Nil		
	ii		Investment in Preference shares		ii	Nil		
	iii		Investment in government or trust securities		iii	Nil		
	iv		Investment in Debenture or bonds		iv	Nil		
	v		Investment in Mutual funds		v	Nil		
	vi		Investment in partnership firms		vi	Nil		
	vii		Other investment		vii	Nil		
	viii		Total Current investments(ic+ii+iii+iv+v+vi+vii)				Aviii	Nil
B	Inventories							
	i		Raw materials		i	Nil		
	ii		Work-in-progress		ii	39870473.00		
	iii		Finished goods		iii	Nil		
	iv		Stock-in-trade (in respect of goods acquired for trading)		iv	4360000.00		
	v		Stores and spares		v	Nil		
	vi		Loose tools		vi	Nil		
	vii		Others		vii	Nil		
	viii		Total Inventories (i+ii+iii+iv+v+vi+vii)				Bviii	44230473.00
C	Trade receivables							
	i		Outstanding for more than 6 months		i	1387797.00		
	ii		Others		ii	1272555.00		
	iii		Total Trade receivables (i+ii)				Ciii	2660352.00
D	Cash and cash equivalents							
	i		Balance with banks		i	8061368.00		
			Balances in Current Account	1205022.00				
			Balances in Fixed Deposit	6856346.00				
	ii		Cheques, drafts in hand		ii	Nil		
	iii		Cash in hand		iii	119412.00		
	iv		Others		iv	Nil		
	v		Total Cash and cash equivalents (i+ii+iii+iv)				Dv	8180780.00
E	Short-term loans and advances							
	i		Loans and advances to related parties		i	76323346.00		
	ii		Others		ii	108871211.00		
			Advances for Expenses	865330.00				
			Advances for Inventory	91896592.00				
			Loans to Employees	1398686.00				
			Loans to Other Parties	11752746.00				
			Other Advances	2957857.00				
	iii		Total Short-term loans and advances (i+ii)				Eiii	185194557.00
	iv		Short-term loans and advances included in Eiii which is					
		a	for the purpose of business or profession		iva	185194557.00		
		b	not for the purpose of business or profession		ivb	Nil		
		c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act		ivc	Nil		
F	Other current assets						F	22529204.00
	Balance with Revenue Authorities							
	Interest Receivable					2624646.00		
	Prepaid Expenses					396568.00		
	Revenue Declared In Advance					144916.00		
						19363074.00		
G	Total Current assets (Aviii+Bviii+Ciii+Dv+Eiii+F)						2G	262795366.00
Total Assets (1F+2G)							II	623362883.00

MODI PROPERTIES PRIVATE LIMITED

TRADING ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH

Particulars			(Rs.)
To Opening Stock of Finished Goods			
Opening Stock of Stock in Trade		4360000	
Opening Stock of Work in Progress		66394651	70754651
To Purchases			
Purchase of Materials		4156803	
Purchase of Flats		16304320	20461123
Direct Expenses			
To Other direct expenses			
Other Direct Expenses	2689673		
Labour Charges	2282270		4971943
To Gross Profit			**44285169**
TOTAL			**140472886**

Particulars			(Rs.)
Sales/Gross Receipts			
By Sale of services			
Revenue Recognized as per POCM	57598448		
Revenue from Admin and Management Services	12718745		
Revenue from sale of flats	24450000	94767193	
By Other operating revenues			
Other Operating Revenue		1475220	96242413
By Closing Stock of Finished Stocks			
Closing Stock of stock in trade		4360000	
Closing Stock of work in progress		39870473	44230473
TOTAL			**140472886**

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2024

Particulars			Amount (Rs.)
To Power and fuel			1007569
To Rents			1432362
To Repairs to building			215500
To Repairs to machinery			914075
Compensation to employees			
To Salaries and wages			
Salaries and wages	15379742		
Directors Remuneration	3300000	18679742	
To Bonus		437660	
To Contribution to recognised provident fund		604884	
To Contribution to any other fund ESI		69906	
To Any other benefit to employees in respect of which an expenditure has been incurred			
Gratuity	197550		
Insurance	61317	258867	20051059
Insurance			
To Medical insurance		186614	
To Other Insurance including factory, office, car, goods etc.			
Car Insurance		110084	296698
To Workmen and staff welfare expenses			56235
Professional / Consultancy Fees / Fee for Technical Services			
To Paid to Others			10002519
To Conveyance expenses			73010
To Donation			246000
To Audit Fee			149352
To Other expenses			
Loan Processing Fees		200000	
Share of Loss from Firms/LLP's		1841869	
AMC Charges		804000	
Bank Charges		12102	
Office Expenses		1296022	
Late Fee AND Interest on Statutory Dues		36492	
Other Expenses		528629	
Printing and Stationery		533256	
Promotion Expenses		2116472	
Rates and Taxes		210316	
ROC Filing Fees		25312	
Security Charges		693404	
Share of Income Tax		5822274	
Prior Period Items		784700	14904848
Interest			
To Paid to Others			
Interest on Secured Loans	7449772		
Interest on Unsecured Loans	2834284		10284056

Particulars			Amount (Rs.)
By Gross Profit			**44285169**
Other income			
By Interest income		5816930	
By Profit on sale of other investment			
Profit on Sale of Equity Shares		73320627	
By Any other income			
Miscellaneous Receipts	170298		
Share of Profits from Firms/LLPs	9343445	9513743	88651300

To Net Profit		70460959		
		132936469		**132936469**
To Provision for current tax		16000000	**By Net Profit**	**70460959**
To Provision for Deferred Tax and deferred liability				
Income Tax Earlier Year	716645			
Deferred Tax	-69683	646962		
To Balance carried to Balance Sheet		**53813997**		
TOTAL		**70460959**	**TOTAL**	**70460959**

Nature of Business

OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD/44ADA/44AE

SN	Business Code	Description	Trade Name
1	06010 - CONSTRUCTION - Other construction activity n.e.c.	Construction of Residential Complex, Works Contracts Service	Modi properties private limited
2	21008 - OTHER SERVICES - Other services n.e.c.	Administration and Management Services	Modi properties private limited

SOHAM MODI
(Managing Director)

MODI PROPERTIES PRIVATE LIMITED
CIN: U65993TG1994PTC017795
Balance Sheet as at 31st March, 2024

(Rs. In lakhs)

Particulars	Note No.	As at 31st March, 2024		As at 31st March, 2023	
I. EQUITY AND LIABILITIES					
1 Shareholders' funds					
(a) Share Capital	2	9.22		9.22	
(b) Reserves and Surplus	3	4,908.47		4,370.33	
			4,917.69		4,379.55
2 Non-current Liabilities					
(a) Long Term Borrowings	4		21.07		15.37
3 Current liabilities					
(a) Short Term Borrowings	5	772.34		812.54	
(b) Trade Payables	6				
(A) total outstanding dues of micro enterprises and small enterprises;and		-		-	
(B) total outstanding dues of creditors other than micro enterprises and small		40.89		39.31	
(c) Short Term Provisions	7	160.00		75.15	
(d) Other Current Liabilities	8	321.64		928.37	
			1,294.87		1,855.37
TOTAL			**6,233.63**		**6,250.28**
II. ASSETS					
1 Non-current assets					
(a) Property Plant and Equipment and Intangible Assets	9				
(i) Property,Plant and Equipment		92.83		97.54	
(ii) In-Tangible assets		7.99		4.74	
(iii) Capital Work in Progress		-		1.60	
(b) Non-current investments	10	3,052.69		2,874.58	
(c) Deferred tax asset	11	10.77		10.07	
(d) Other Non- Current Assets	12	441.39		171.81	
			3,605.68		3,160.35
2 Current assets					
(a) Inventories	13	442.30		707.55	
(b) Trade Receivables	14	26.60		58.21	
(c) Cash and Cash Equivalents	15	81.81		114.22	
(d) Short-term loans and advances	16	1,851.95		1,887.29	
(e) Other current assets	17	225.29		322.67	
			2,627.95		3,089.94
TOTAL			**6,233.63**		**6,250.28**
Significant Accounting Policies	1				
Notes to Financial Statements	2 to 28				

As per our Report of even date
For KGM & Co
Chartered Accountants
FRN: 015353S

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

Pranay Mehta
M No : 233650
Partner
Place: Hyderabad
Date: 30|09|2024

For and on behalf of the Board
MODI PROPERTIES PRIVATE LIMITED

Soham Modi
Managing Director
DIN:00522546

Tejal Modi
Director
DIN:06983437

MODI PROPERTIES PRIVATE LIMITED
CIN: U65993TG1994PTC017795
Profit and Loss for the year ended 31st March, 2024

(Rs. In lakhs)

	Particulars	Note No.	As at 31st March, 2024		As at 31st March, 2023	
I.	Revenue from operations	18	962.42		1,564.36	
II.	Other income	19	886.51		275.67	
III.	**Total Income(I+II)**			1,848.94		1,840.03
IV.	**EXPENSES :**					
	Development Expenses and Purchases	20	254.33		598.64	
	Changes in inventories of					
	Stock-in-Trade	21(i)	-		-	
	Work-in-Progress	21(ii)	265.24		330.36	
	Employee benefits expense	22	201.07		184.78	
	Finance costs	23	104.84		45.82	
	Depreciation	9	28.42		29.78	
	Share of loss from firms/LLP's	24	76.64		163.98	
	Other Expenses	25	205.93		167.72	
	Total expenses			1,136.48		1,521.07
V.	**Profit/(Loss) before Prior Period Items (III-IV)**			712.46		318.96
VI.	Prior Period Items			7.85		-
VII.	**Profit Before Tax (V-VI)**			704.61		318.96
VIII.	Tax expense:					
	(1) Current tax		160.00		75.15	
	(2) Income tax earliers		7.17		7.81	
	(3) Deferred tax	11	(0.70)	166.47	(0.26)	82.69
IX.	**Net Profit for the period(VII-VIII)**			538.14		236.27
X.	Earnings per equity share:					
	(1) Basic and Diluted			5,837		2,563
	Significant Accounting Policies	1				
	Notes to Financial Statements	2 to 28				

As per our Report of even date
For KGM & Co
Chartered Accountants
FRN: 015353S

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

Pranay Mehta
M No : 233650
Partner
Place: Hyderabad
Date: 30|09|2024

For and on Behalf of the Board
MODI PROPERTIES PRIVATE LIMITED

Soham Modi
Managing Director
DIN:00522546

Tejal Modi
Director
DIN:06983437

MODI PROPERTIES PRIVATE LIMITED
CIN: U65993TG1994PTC017795
Cash Flow statement for the year ended 31st March 2024

(Rs. In lakhs)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Net Profit before taxation	704.61	318.96
Adjustments for:		
Depreciation and Amortization	28.42	29.78
Interest expense	102.84	34.77
Other non-operating Expense	-	-
Profit on sale of Equity Shares	733.21	-
Share of (Profit)/Loss from Partneship firms	(16.79)	(35.26)
Interest income	58.17	76.42
Operating profit before working capital changes	**1,610.45**	**424.66**
Adjustments for changes in working capital		
(Increase)/Decrease in Trade receivables	31.60	340.56
Increase/(Decrease) in Trade Payables	1.58	(120.17)
(Increase)/Decrease in Loans & Advances	35.35	(510.79)
(Increase)/Decrease in inventories	265.24	330.36
Increase/(Decrease) in Short term borrowings	(40.20)	460.01
(Increase)/Decrease in other current Assets	(172.20)	(343.13)
Increase/(Decrease) in Current Liabilities	(606.73)	109.84
(Increase)/Decrease in Short term provisions	84.85	11.91
Cash generated from operations	**1,209.95**	**703.25**
Less:		
Direct Taxes Paid (Net of refunds)	(167.17)	82.96
Net cash from operating activities	**1,042.78**	**620.30**
Cash flow from investing activities		
(Purchase)/Sale of fixed assets	(25.37)	(19.21)
Profit on Sale of Equity Shares	(733.21)	-
Loans and advances		
Share of Profit/(Loss) from Partneship firms	16.79	35.26
Interest Income received	(58.17)	(76.42)
Investment in partnership firms	(178.11)	(523.75)
Net cash from / (used in) investing activities	**(978.06)**	**(584.12)**
Cash flow from financing activities		
Interest (Net)	(102.84)	(34.77)
Long Term Borrowings	5.71	(9.63)
Short term Borrowings	-	-
Net cash from / (used in) financing activities	**(97.13)**	**(44.40)**
Net increase / (decrease) in cash and cash equivalents	**(32.41)**	**(8.22)**
Cash and cash equivalents at the beginning of the year	**114.22**	**122.44**
Cash and cash equivalents at the end of the year	**81.81**	**114.22**

Components of cash and cash equivalents		
Cash on Hand	1.19	2.04
With banks on current accounts	12.05	48.01
With banks on Fixed Deposits	68.56	64.17
Total cash and cash equivalents	**81.81**	**114.22**

As per our Report of even date
For KGM & Co
Chartered Accountants
FRN: 015353S

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

Pranay Mehta
M No : 233650
Partner
Place: Hyderabad
Date: 30/09/2024

For and on Behalf of the Board
MODI PROPERTIES PRIVATE LIMITED

Soham Modi
Managing Director
DIN:00522546

Tejal Modi
Director
DIN:06983437

MODI PROPERTIES PRIVATE LIMITED

CIN: U65993TG1994PTC017795

Notes on Financial Statements for the Year ended 31st March, 2024

(Rs. in lakhs)

2	Share Capital	As at 31st March, 2024	As at 31st March, 2023
	Authorised Share Capital 10,000 Equity Shares of Rs. 100/- each (Previous Year 10,000 Equity Shares of Rs. 100/- each)	10.00	10.00
	Issued, Subscribed & Paid up Share Capital 9,220 Equity Shares of Rs. 100/- each fully paid (Previous Year 9,220 Equity Shares of Rs. 100/- each)	9.22	9.22
	Total	9.22	9.22

A Reconciliation of equity shares at the beginning and at the end of the reporting year

(Rs. in lakhs)

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	No. of shares	Amount	No. of shares	Amount
Shares outstanding at the beginning of the year	9,220	9.22	9,220	9.22
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	9,220	9.22	9,220	9.22

B Terms and Rights attached to equity shares :

The company has only one class of equity shares having par value of Rs.100/- per share. Each holder of equity shares is entitled to ONE vote per share. The dividend proposed by the Board of Directors are subject to approval of shareholders in the ensuing annual general meeting.

During the period ended 31st March 2024, the amount of dividend per share, recognised as distribution to equity shareholders, was NIL (Prev Year :: 31st March 2023: NIL)

C The details of Shareholders holding more than 5% equity shares in the company :

SR NO	Name of Shareholder	As at 31st March, 2024		As at 31st March, 2023	
		No. of shares	% of Holding	No. of shares	% of Holding
1	Soham Modi	9,020	97.83%	9,020	97.83%
	Total	9,020	97.83%	9,020	97.83%

D Changes in promoters holding of shares for the year ended:

SR NO	Name of Promoter	As at 31st March, 2024		% Change during the year
		No. of shares	% of Holding	
1	Soham Modi	9,020	97.83%	0.00%
2	Tejal Modi	200	2.17%	0.00%
	Total	9,220	100.00%	

E Other Disclosures

(i) There are no equity shares reserved for issue under options and contracts/commitments for the sale of shares/disvestment

(ii) For the period of five years immediately preceeding the date of the Balance Sheet:

(a) The Company has not alloted any shares as fully paid up pursuant to contracts without payment being received in cash.

(b) The Company has not alloted any shares as fully paid up bonus shares

(c) The Company has not bought back any shares

(iii) There are no securities convertible into equity/preference shares

(iv) There are no unpaid calls

(v) There are no shares forefeited.

(Rs. in lakhs)

3	RESERVES AND SURPLUS	As at 31st March, 2024		As at 31st March, 2023	
	a General Reserve				
	As per last balance sheet		30.00		30.00
	b Surplus as per statement of profit and loss				
	As per last balance sheet	4,340.33		4,104.05	
	Add/Less: Profit / (Loss) for the year	538.14		236.27	
			4,878.47		4,340.33
	Total		4,908.47		4,370.33

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

MODI PROPERTIES PRIVATE LIMITED

CIN: U65993TG1994PTC017795

Notes on Financial Statements for the Year ended 31st March, 2024

4

(Rs. in lakhs)

Long Term Borrowings	As at 31st March, 2024		As at 31st March, 2023	
	Non-Current	Current	Non-Current	Current
Term Loans				
(a) From Banks	21.07	7.11	15.37	12.64
Total	*21.07*	*7.11*	*15.37*	*12.64*

Note 4.1 Terms of Repayment of Loan For F.Y 2023-24

Particulars	Security	Period of Maturity w.r.t Balance Sheet Date	Number of Instalments Due	Amount Due (Rs. In lakhs)
Kotak Mahindra Bank Ltd	Motor Vehicle - Car	31 Months	31	5.63
Kotak Mahindra Bank Ltd	Motor Vehicle - Car	52 Months	52	13.21
Bank of Baroda	Motor Vehicle - Car	40 Months	40	4.48
Bank of Baroda	Motor Vehicle - Car	41 Months	41	2.76
Bank of Baroda	Motor Vehicle - Car	36 Months	36	2.10

5

(Rs. in lakhs)

SHORT TERM BORROWINGS	As at 31st March, 2024	As at 31st March, 2023
Secured		
Loans repayable on demand from Banks/Financial Institutions		
Tata Capital Financial Services Limited (Corporate Overdraft)	587.74	548.74
(Secured against exclusive charge on current asset and the directors are co-borrowers against the above loan)		
Unsecured		
Loans repayable on demand		
From Related Parties	177.50	251.16
Current Maturity of Long term borrowings (Refer Note no. 4)	7.11	12.64
Total	772.34	812.54

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(Rs. in lakhs)

Trade Payables	As at 31st March, 2024	As at 31st March, 2023
Dues of Creditors		
Total outstanding dues of creditors other than micro and small enterprises		
For Goods		
For Expenses/Services	3.80	23.83
Other Creditors	37.09	4.06
Total outstanding dues of micro and small enterprises	-	11.42
	-	-
Total	40.89	39.31

Trade Payables for Goods ageing schedule For F.Y (2023-2024)					
Particulars	Outstanding for following periods from due date of payment				
	0-1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	37.86	3.02	-	-	40.89
(iii) Disputed dues MSME	-	-	-	-	-
(iii) Disputed dues Others	-	-	-	-	-

Trade Payables for Goods ageing schedule For F.Y (2022-2023)					
Particulars	Outstanding for following periods from due date of payment				
	0-1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	20.16	8.09	1.01	10.04	39.31
(iii) Disputed dues MSME	-	-	-	-	-
(iii) Disputed dues Others	-	-	-	-	-

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

MODI PROPERTIES PRIVATE LIMITED

CIN: U65993TG1994PTC017795

Notes on Financial Statements for the Year ended 31st March, 2024

(Rs. in lakhs)

7	Short Term Provisions	As at 31st March, 2024	As at 31st March, 2023
	Provision for Tax	160.00	75.15
	Total	160.00	75.15

(Rs. in lakhs)

8	Other Current Liabilities	As at 31st March, 2024	As at 31st March, 2023
	Statutory Dues	16.76	16.91
	Outstanding Liability for Expenses	66.29	24.85
	Capital a/c Balance in Partnership Firms/LLP& Other (Refer Note 10)	157.64	499.74
	CSR to be deposited in Fund (payable within 6months from Balance Sheet date)	-	6.92
	Advances from Customers	73.12	379.96
	Other Payables	7.81	-
	Total	321.64	928.37

(Rs. in lakhs)

11	Deferred Tax Asset	As at 31st March, 2024	As at 31st March, 2023
	Deferred Tax Opening	10.07	9.81
	Depreciation	0.70	0.62
	Others	-	(0.36)
	Total	10.77	10.07

(Rs. in lakhs)

12	Other Non- Current Assets	As at 31st March, 2024	As at 31st March, 2023
	Security Deposits	441.39	171.81
	Total	441.39	171.81

(Rs. in lakhs)

13	Inventories	As at 31st March, 2024	As at 31st March, 2023
	Stock in Trade	43.60	43.60
	Work in Progress	398.70	663.95
	Total	442.30	707.55

(Rs. in lakhs)

14	Trade Receivables	As at 31st March, 2024	As at 31st March, 2023
	Trade Receivables	26.60	58.21
	Total	26.60	58.21

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

MODI PROPERTIES PRIVATE LIMITED

CIN: U65993TG1994PTC017795

Notes on Financial Statements for the Year ended 31st March, 2024

Trade Receivables ageing schedule For F.Y (2023-2024)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	12.73	13.88	-	-	-	26.60
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule For F.Y (2022-2023)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	43.65	14.55	-	-	-	58.21
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

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(Rs. in lakhs)

Cash and Cash Equivalents	As at 31st March, 2024	As at 31st March, 2023
a. Balances with banks		
in current account	12.05	48.01
in Fixed Deposit	68.56	64.17
b. Cash on hand	1.19	2.04
Total	**81.81**	**114.22**

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(Rs. in lakhs)

Short-term loans and advances	As at 31st March, 2024	As at 31st March, 2023
Unsecured and considered good		
Advances to Related Parties	763.23	1,226.67
Advances for Inventory	918.97	480.47
Advances for Expenses	8.65	41.93
Loans to Employees	13.99	13.22
Loans to Other Parties	117.53	-
Other Advances	29.58	125.00
Total	**1,851.95**	**1,887.29**

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(Rs. in lakhs)

Other current assets	As at 31st March, 2024	As at 31st March, 2023
Balance with Revenue authorities	26.25	30.01
Interest Receivable	3.97	-
Prepaid Expenses	1.45	-
Revenue Declared in Advance	193.63	292.66
Total	**225.29**	**322.67**

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

MODI PROPERTIES PRIVATE LIMITED

CIN: U65993TG1994PTC017795

Notes on Financial Statements for the Year ended 31st March, 2024

9 (i)-Property, Plant and Equipment (F.Y 2023-24)

(Rs. In lakhs)

Name of the Assets	Gross Block				Accumulated Depreciation				Net Block	
	As at 01-04-2023	Additions	Disposals	As at 31-03-2024	As at 01-04-2023	For the year	Deductions\Adjustments	Upto 31-03-2024	As at 31-03-2024	As at 31-03-2023
Tangible Assets										
Building	49.00	-	-	49.00	8.87	1.95	-	10.83	38.17	40.13
Computer and Data Processing Units	17.62	0.82	0.16	18.28	14.74	1.75	0.15	16.33	1.94	2.88
Furniture and Fittings	3.22	0.72	-	3.94	3.06	0.03	-	3.09	0.85	0.16
Motor Vehicles	225.83	18.48	-	244.31	172.06	20.78	-	192.84	51.47	53.78
Office Equipment	6.90	-	0.85	6.05	6.52	0.04	0.79	5.77	0.28	0.38
Plant and Machinery	3.39	-	1.25	2.15	3.18	0.06	1.20	2.04	0.11	0.22
Total - A	**305.97**	**20.02**	**2.26**	**323.73**	**208.42**	**24.62**	**2.14**	**230.90**	**92.83**	**97.54**
In-Tangible Assets										
Software	27.14	7.06	-	34.20	22.40	3.81	-	26.21	7.99	4.74
Total-B	**27.14**	**7.06**	-	**34.20**	**22.40**	**3.81**	-	**26.21**	**7.99**	**4.74**
Total(A+B)	**333.10**	**27.08**	**2.26**	**357.93**	**230.82**	**28.42**	**2.14**	**257.11**	**100.83**	**102.28**

Capital Work-in-progress	1.60	-	1.60	-	-	-	-	-	-	1.60
Total	**1.60**	-	**1.60**	-	-	-	-	-	-	**1.60**

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MODI PROPERTIES PRIVATE LIMITED

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Notes on Financial Statements for the Year ended 31st March, 2024

9 (ii)-Property, Plant and Equipment (F.Y 2022-2023)

(Rs. In lakhs)

Name of the Assets	Gross Block				Accumulated Depreciation				Net Block	
	As at 01-04-2022	Additions	Disposals	As at 31-03-2023	As at 01-04-2022	For the year	Deductions\Adjustments	Upto 31-03-2023	As at 31-03-2023	As at 31-03-2022
Tangible Assets										
Building	49.00	-	-	49.00	6.82	2.05	-	8.87	40.13	42.18
Computer and Data Processing Units	14.08	3.53	-	17.62	13.05	1.68	-	14.74	2.88	1.03
Furniture and Fittings	3.22	-	-	3.22	3.06	-	-	3.06	0.16	0.16
Motor Vehicles	211.83	14.00	-	225.83	149.93	22.13	-	172.06	53.78	61.90
Office Equipment	6.81	0.08	-	6.90	6.51	0.01	-	6.52	0.38	0.30
Plant and Machinery	3.39	-	-	3.39	3.16	0.02	-	3.18	0.22	0.23
Total - A	**288.35**	**17.62**	-	**305.97**	**182.53**	**25.89**	-	**208.42**	**97.54**	**105.81**
In-Tangible Assets										
Software	27.14	-		27.14	18.51	3.89	-	22.40	4.74	8.63
Total-B	**27.14**	-	-	**27.14**	**18.51**	**3.89**	-	**22.40**	**4.74**	**8.63**
Total(A+B)	**315.49**	**17.62**	-	**333.10**	**201.04**	**29.78**	-	**230.82**	**102.28**	**114.44**

Capital Work-in-progress	-	1.60	-	1.60	-	-	-	-	1.60	-
Total	-	**1.60**	-	**1.60**	-	-	-	-	**1.60**	-

MODI PROPERTIES PRIVATE LIMITED

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Notes on Financials for the Year ended 31st March,2024

Note No.10 Non-current Investments

(Rs. in lakhs)

A.	Particulars	As at 31st March,2024	As at 31st March,2023
	(a) Investment in Equity intruments - Qouted *(Market Value as on 31/03/2024 is Rs 0.11 Lakhs)*	0.10	-
	(b) Investment in Equity intruments - Unqouted *(Refer Note 10.1)*	309.28	231.14
	(c) Investment in Compulsorily Convertible Preference Share (Unquoted) *(Refer Note 10.2)*	100.00	71.38
	(d) Investments in Partnership firms/LLP's *(Refer Note 10.3)*	2,643.31	2,572.07
	Total	**3,052.69**	**2,874.58**

10.1 Details of Investment in Unquoted Equity Instruments-Fully Paid(Stated at Cost)

Name of Body Corporate	Subsidiary/ Associate/JV/ Controlled/	Face Value per share	No.of Shares/Units		Extent of Holdings (%)		Amount(Rs in lakhs)	
			As at 31st March,2024	As at 31st March,2023	As at 31st March,2024	As at 31st March,2023	As at 31st March,2024	As at 31st March,2023
Modi Housing Pvt.Ltd.	Subsidiary		10,400	10,400	50.98%	50.98%	157.04	157.04
N Square Biotech Pvt Ltd. (formerly GVSH Manufacturing Facilities Pvt. Ltd)	Subsidiary		5,000	5,000	50.00%	50.00%	0.50	0.50
GV Research Centres Pvt. Ltd.	Others		7,72,922	6,02,000	19.99%	98.69%	90.20	60.20
Crescentia labs Pvt. Ltd.	Associate		10,000	10,000	20.00%	20.00%	8.30	8.30
GVRX Facilities Management Services Pvt. Ltd.	Associate		24	24	48.00%	48.00%	0.0024	0.0024
Dr. NRK Biotech Pvt. Ltd.	Associate		6,02,750	46,875	25.00%	18.75%	52.24	4.69
AMTZ Medpolis Square Pvt Ltd	Wholly Owned Subsidiary		9,999	2,000	100.00%	20.00%	1.00	0.20
GV Discovery Centrs Pvt. Ltd.	Others		-	2,134	0.00%	16.20%	-	0.21
Total							**309.28**	**231.14**

10.2 Details of Investment in Unquoted Compulsorily Convertible Preference share Instrument-Fully Paid(Stated at Cost)

Name of Body Corporate	Subsidiary/ Associate/JV/ Controlled/ Entity /Others	Face Value per share	No.of Shares/Units		Amount(Rs in lakhs)	
			As at 31st March,2024	As at 31st March,2023	As at 31st March,2024	As at 31st March,2023
GV Safety Assessment Platform Pvt. Ltd.	Others		10,00,000	-	100.00	-
Dr. NRK Biotech Pvt. Ltd.	Associate		-	3,14,775	-	15.63
GV Research Centres Pvt. Ltd.	Associate		-	3,00,000	-	30.00
GV Discovery Centres Pvt. Ltd.	Others		-	2,57,500	-	25.75
Total					**100.00**	**71.38**

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Notes on Financials for the Year ended 31st March,2024

10.3 Details of Investment in Partnership Firms

10.3.1 Details of Investment in Partnership Firms having Debit Balances

(Rs. in lakhs)

Name of the Firm	As at 31st March,2024	As at 31st March,2023
Aedis Developers LLP	45.31	39.78
Alpine Estates	24.74	24.61
B&C Estates	248.04	251.66
Kadakia & Modi Housing	54.81	54.34
Matrix Real Estates Consultants LLP	5.65	8.78
Mehta and Modi Realty Kowkur LLP	741.00	628.90
Mehta and Modi Realty Thimmapur LLP	151.45	146.72
Modi Realty Mallapur LLP	-	113.07
Modi Realtors GV Hyderabad LLP	71.30	20.27
Paramount Builders	156.55	67.76
Silver Oak Realty	10.27	56.21
Summit Builders	1.68	1.83
Summit Sales LLP	74.70	540.68
Modi Consultancy Services	551.22	611.13
Modi Realty Creatopolis LLP	65.47	0.15
Modi Realty LG Malakpet LLP	21.31	6.18
Biopolis GV LLP	398.48	-
Inventopolis LLP	20.87	-
Vigyan Nacharam LLP	0.46	-
Total	**2,643.31**	**2,572.07**

10.3.2 Details of Investment in Partnership Firms having Credit Balances

Name of the Firm	As at 31st March,2024	As at 31st March,2023
Modi Realty Mallapur LLP	31.10	-
Eastside Residency Annojiguda LLP	26.00	26.02
Modi Constructions & Realtors LLP	15.24	23.61
Silver Oak Villas LLP	85.54	450.11
Total	**157.88**	**499.74**

10.3.3 Details of Capital Balance and Profit/Loss in Partnership Firms and LLP's

1 **M/s. Aedis Developers.**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt. Ltd.	50.00%	45.31	50.00%	39.78
Dhanraj Krishna	50.00%	(4.75)	50.00%	(2.10)
Share of Profit/(Loss) for the year		(2.67)		(9.31)

2 **M/s Alpine Estates.**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt Ltd	25.00%	24.74	25.00%	24.61
Anand Mehta	8.00%	(15.24)	8.00%	(15.28)
Y.Vijay Kumar	25.00%	8.98	25.00%	8.85
Mrs.K.Sridevi	25.00%	(15.94)	25.00%	(16.07)
Hari Mehta	8.00%	0.03	8.00%	(0.01)
Suresh Mehta	9.00%	0.15	9.00%	0.10
Share of Profit/(Loss) for the year		0.13		(0.02)

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Notes on Financials for the Year ended 31st March,2024

3 M/s B & C Esates

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Green Space (5%)	5.00%	(27.59)	5.00%	(27.49)
Chanda Srinivasarao (11%)	11.00%	(10.69)	11.00%	(10.45)
KV Subba Reddy (14%)	14.00%	(5.67)	14.00%	(5.37)
Bhavesh Mehta (12.5%)	12.50%	(12.63)	12.50%	(12.36)
Mehul V Mehta (6.25%)	6.25%	(12.02)	6.25%	(11.88)
Purvi M Mehta (6.25%)	6.25%	(12.02)	6.25%	(11.88)
K Nageswar Rao (5%)	5.00%	(20.01)	5.00%	(19.91)
K Nirmala (5%)	5.00%	(20.01)	5.00%	(19.91)
K Ashok (5%)	5.00%	(20.01)	5.00%	(19.91)
K Anuradha (5%)	5.00%	(20.01)	5.00%	(19.91)
MPPL (25%)	25.00%	248.04	25.00%	251.66
Share of Profit/(Loss) for the year		(0.53)		(1.29)

4 M/s Kadakia & Modi Housing

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt Ltd	51.00%	54.81	51.00%	54.34
Sharad J Kadakia	49.00%	(29.84)	49.00%	(30.30)
Share of Profit/(Loss) for the year		0.47		(4.30)

5 M/s. Matrix Real Esates Consultants LLP.

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Matrix Recon Pvt. Ltd.	50.00%	3.99	50.00%	5.12
Modi Properties Pvt. Ltd.	50.00%	5.65	50.00%	8.78
Share of Profit/(Loss) for the year		(3.12)		0.64

6 M/s. Mehta and Modi Reality Kowkur LLP

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt. Ltd.	50.00%	741.00	50.00%	629.97
Anand Mehta	50.00%	74.84	50.00%	628.90
Share of Profit/(Loss) for the year		3.08		4.64

7 M/s Mehta & Modi Realty Thimmapur LLP.

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt. Ltd.	40.00%	151.45	40.00%	146.72
Bhavesh Mehta	12.50%	192.11	12.50%	192.36
Mehul Mehta	25.00%	190.41	25.00%	190.90
Balram Reddy	10.00%	(1.51)	10.00%	(1.31)
Arjun Mehta	12.50%	(1.70)	12.50%	(1.46)
Share of Profit/(Loss) for the year		(1.19)		(2.57)

8 M/s. Modi Realty Mallapur LLP.

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt. Ltd.	50.00%	(31.10)	50.00%	113.07
Anand Mehta	50.00%	189.64	50.00%	218.49
Share of Profit/(Loss) for the year		64.25		166.19

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Notes on Financials for the Year ended 31st March,2024

9 **M/s Modi Realtors GV Hyderabad LLP.**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt.Ltd.	51.00%	71.30	51.00%	20.27
Soham Satish Modi	49.00%	(0.85)	49.00%	0.25
Share of Profit/(Loss) for the year		(1.15)		-

10 **M/s Paramount Builders.**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt Ltd	50.00%	156.55	50.00%	67.76
Snehalata Gangwal	12.50%	(16.14)	12.50%	(9.74)
Samit Gangwal	12.50%	(6.35)	12.50%	(19.54)
Naren Bakshi	25.00%	69.73	25.00%	62.95
Share of Profit/(Loss) for the year		13.56		13.86

11 **M/s Silver Oak Realty.**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt Ltd	95.00%	10.27	95.00%	56.21
Soham Modi	5.00%	0.14	5.00%	0.32
Share of Profit/(Loss) for the year		(3.37)		(5.37)

12 **M/s Summit Builders.**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt Ltd	50.00%	1.68	50.00%	1.83
Soham Modi	50.00%	-2.10	50.00%	(1.88)
Share of Profit/(Loss) for the year		(0.22)		2.48

13 **M/s Summit Sales LLP.**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt Ltd	51.00%	74.70	47.00%	540.68
Modi Housing Pvt. Ltd.	48.00%	40.16	48.00%	(260.04)
Tejal Modi	1.00%	50.15	5.00%	(2.58)
Share of Profit/(Loss) for the year		11.94		22.09

14 **M/s Modi Consultancy Services.**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Soham Modi	26.00%	125.12	26.00%	(18.63)
Tejal Modi	26.00%	(0.01)	26.00%	(3.75)
Modi Properties Pvt. Ltd.	24.00%	551.22	24.00%	611.13
Modi Housing Pvt. Ltd.	24.00%	65.43	24.00%	64.18
Share of Profit/(Loss) for the year		(1.16)		(2.89)

15 **M/s Modi Realty Creatopolis LLP.**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt. Ltd.	75.00%	65.47	76.00%	(0.30)
Shyamala Anand Reddy	25.00%	0.16	0.00%	-
Modi Housing Pvt. Ltd.	0.00%	-	24.00%	(0.10)
Share of Profit/(Loss) for the year		(0.28)		(0.27)

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16 **M/s Modi Realty LG Malakpet LLP.**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt.Ltd.	50.00%	21.31	50.00%	6.18
Bhavesh Mehta	12.50%	86.39	12.50%	54.49
Mehul Mehta	25.00%	94.85	25.00%	54.43
Arjun Mehta	12.50%	(0.15)	12.50%	(0.05)
Share of Profit/(Loss) for the year		(0.37)		(0.06)

17 **M/s Biopolis GV LLP**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
JMKGEC Realtors Pvt. Ltd.	30.00%	1031.82	0.00%	0.00
Modi Properties Pvt. Ltd,	30.00%	398.48	0.00%	0.00
Pramukh Infra & Developrs	30.00%	0.15	0.00%	0.00
Rohit Kumar Joshi	10.00%	0.05	0.00%	0.00
Share of Profit/(Loss) for the year		0.98		-

18 **M/s Inventopolis LLP**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
JMKGEC Realtors Pvt. Ltd.	30.00%	370.14	-	-
Modi Properties Pvt. Ltd,	30.00%	20.87	-	-
Pramukh Property Management LLP	20.00%	0.08	-	-
Rohit Kumar Joshi	20.00%	0.08	-	-
Share of Profit/(Loss) for the year		(0.40)		-

19 **M/s Vigyan Nacharam LLP**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt. Ltd,	90.00%	0.17	-	-
Waseem Akthar	10.00%	0.06	-	-
Share of Profit/(Loss) for the year		(0.33)		-

20 **M/s. East Side Residency Annogiguda LLP**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt. Ltd.	75.00%	(26.00)	75.00%	(26.02)
Anand Mehta	25.00%	35.79	25.00%	(35.60)
Share of Profit/(Loss) for the year		(0.94)		0.44

21 **M/s. Modi Constructions & Realtores LLP**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Properties Pvt. Ltd.	50.00%	(15.24)	40.00%	23.61
Modi Housing Pvt. Ltd.	0.00%	-	40.00%	(0.04)
Anand Kumar	50.00%	(3.48)	0.00%	-
Gaurang Mody	0.00%	-	20.00%	(0.02)
Share of Profit/(Loss) for the year		(0.40)		1.03

22 **M/s Silver Oak Villas LLP**

Name of the Partner	As at 31st March,2024		As at 31st March,2023	
	% of share	Capital Balance	% of share	Capital Balance
Modi Housing Pvt. Ltd.	10.00%	(5.44)	10.00%	723.20
Modi Properties Pvt. Ltd.	10.00%	(53.26)	10.00%	(451.99)
Soham Modi	80.00%	60.62	80.00%	(310.88)
Share of Profit/(Loss) for the year		(0.0023)		6.13

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(Rs in lakhs)

18	Revenue from Operations	As at 31st March, 2024	As at 31st March, 2023
	Revenue Recognised as per POCM	575.98	1,418.22
	Revenue from Administration and Management Services	127.19	116.24
	Revenue from Sale of Flats	244.50	28.00
	Other Operating Revenue	14.75	1.91
	Total	962.42	1,564.36

(Rs in lakhs)

19	Other Income	As at 31st March, 2024	As at 31st March, 2023
	Share of Profit from Firms/LLP	93.43	199.24
	Interest Income	58.17	76.42
	Miscellaneous Receipts	1.70	0.02
	Profit on Sale of Equity Shares	733.21	-
	Total	886.51	275.67

(Rs in lakhs)

20	Development Expenses and Purchases	As at 31st March, 2024	As at 31st March, 2023
	Purchases of Material	41.57	264.89
	Labour Charges	22.82	230.38
	Other Direct Expenses	26.90	79.64
	Construction Cost Incurred during the year (A)	91.29	574.91
	Purchase of Flats (B)	163.04	23.74
	Total (A+B)	254.33	598.64

(Rs in lakhs)

21(i)	Changes In Inventories Of Stock In Trade	As at 31st March, 2024	As at 31st March, 2023
	Inventories at the beginning of the year	43.60	43.60
	Add:- Purchases for the year		
	Inventories at the end of the year	43.60	43.60
	Decrease / (Increase) in inventories	-	-

(Rs in lakhs)

21(ii)	Changes In Inventories Of Work in Progress	As at 31st March, 2024	As at 31st March, 2023
	Opening Work-in-Progress (I)	663.95	994.30
	Add:- Construction Cost Incurred During the year	91.29	574.91
	Less:- Cost Recognized as per POCM	356.53	905.26
	Closing Work-in-Progress (II)	398.70	663.95
	Total (I-II)	265.24	330.36

(Rs in lakhs)

22	Employee Benefits Expense	As at 31st March, 2024	As at 31st March, 2023
	Salaries , Allowances and Bonus	158.17	142.54
	Contribution to Provident Fund and other Funds	9.34	5.66
	Staff Welfare expenses	0.56	0.58
	Director Remuneration	33.00	36.00
	Total	201.07	184.78

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(Rs in lakhs)

23	Finance costs	As at 31st March, 2024	As at 31st March, 2023
	a) Interest expense		
	On Secured Loans	74.50	8.73
	On Unsecured Loans	28.34	26.04
	Loan processing fee	2.00	11.05
	Total	104.84	45.82

(Rs in lakhs)

24	Share of loss from firms/LLP's	As at 31st March, 2024	As at 31st March, 2023
	Share of Loss From Firms / Llps	18.42	46.55
	Share of Income Tax	58.22	117.43
	Total	76.64	163.98

(Rs in lakhs)

25	Other expenses	As at 31st March, 2024	As at 31st March, 2023
	AMC Charges	8.04	-
	Bank Charges	0.12	0.04
	Conveyance	0.73	1.82
	Donations	2.46	-
	CSR Expenditure	-	6.92
	Office Expenses	12.96	9.91
	Late fee & Interest on Statutory dues	0.36	4.66
	Other Expenses	5.29	8.88
	Power and Fuel	10.08	12.58
	Printing & Stationery	5.33	2.72
	Promotion Expenses	21.16	47.93
	Professional and Consultancy Charges	101.52	44.27
	Rates & Taxes	2.10	1.55
	Repair & Maintenance	11.30	5.28
	Rent	14.32	9.74
	ROC Filing Fees	0.25	0.54
	Security Charges	6.93	5.85
	Insurance	2.97	5.01
	Total	205.93	167.72

Additional financial information

Audit fees	As at 31st March, 2024	As at 31st March, 2023
Payments to Auditor		
Statutory Audit Fee	1.50	1.50

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Notes on Financial Statements for the Year ended 31st March 2024

26.Other Disclosures

The Company has undertaken the development of Real estate project named as "MayFlower Platinum" situated at Hyderabad. The Project is being developed under a registered Joint Development Agreement(JDA) with the Land owners. The Company is the developer of the project, Under the JDA,The Company as a developer has to develop the project at its cost and risk. The constructed area so built is agreed to be shared with the Land owners.

The revenue of the project undertaken by the company i.e, development of land into developed residential plots is recognized following percentage completion method(POCM).The stage of completion of the project is determined based on the project costs incurred method i.e., the stage of completion is determined in the proportion that the costs incurred upto the reporting date bear to the estimated total costs.

(Rs. In lakhs)

Particulars	FY 2023-24	FY 2022-23
Estimated Cost	6,905.53	6,889.85
Cost Incurred During the year	91.29	574.91
Cumulative Cost	6,893.73	6,802.45
Percentage of Completion (POCM)	99.80%	98.70%
Revenue Recognized during the year	575.98	1,418.22
Cumulative Revenue Recognized	8,574.75	7,998.76
	-	-
Cost Recognized during the year	356.53	905.26
Cumulative Cost Recognized	6,495.03	6,138.50
	-	-
Gross Profit recognized during the year	219.46	512.95
Cumulative Gross Profit recognized	2,079.72	1,860.26
	-	-
Opening WIP	663.95	994.30
Closing WIP	398.70	663.95
Excess of Revenue Recognized over actual bill raised (Unbilled revenue)	193.63	292.66

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Secunderabad
Chartered Accountants

MODI PROPERTIES PRIVATE LIMITED
CIN: U65993TG1994PTC017795
Notes on Financial Statements for the Year ended 31st March 2024

Note. No.27

RELATED PARTY DISCLOSURES

A Key Management Personnel (KMP)

Soham Modi - Director
Tejal Modi - Director
Gaurang Modi - Director

B Subsidiary Company/jointly Controlled Entities/Associates

Modi Housing Pvt. Ltd.
Kadakia & Modi Housing
Silver Oak Realty
B & C Estates
Paramount Builders
Summit Builders
Alpine Estates
Mehta & Modi Realty Suryapet LLP
Summit Sales LLP
Silver Oak Villas LLP
Modi Realty Mallapur LLP
Aides Developers
East Side Residency Annojiguda LLP
Mehta & Modi Realty Kowkur LLP
Modi Constructions & Realtors LLP
Matrix Real Estate Consultants LLP
N Square Biotech Pvt Ltd
GV Research Centers Private Limited
Crescentia Labs Pvt. Ltd.
DR NRK Bio Tech Pvt. Ltd.
Mody Realty Creatopolis LLP
Mody Realty LG Malakpet LLP
Mody Consultancy Services
Biopolis GV LLP
Inventopolis LLP
Modi Realtors GV Hyderabad LLP
Vigyan Nacharam LLP
AMTZ Medpolis Square Pvt Ltd
Green Wood Estates
Green Wood Builders
Modi Farm House Hyderabad LLP
Villas Orchids LLp
Serene Clubs & Resorts LLP
Serene Constructions LLP
Modi Realty Miryalguda LLP
Modi Realty Siddipet LLP
Modi Realty Vikarabad LLP
Modi & Modi Realty Hyderabad Private Ltd
GVRX Facilities Management Services Pvt. Ltd.

C Enterprises in which KMP and/or their relatives are interested

MC Modi Educational Trust
Modi Builders Infrastructure Pvt. Ltd.
Modi Realty Genome Vally LLP
Modi Realty Gagilapur LLLP
Modi Realty Pocharam LLP
Modi & Modi Constructions
Modi Ventures LLP
Nilgiri Estates
Soham Modi HUF
GV Safety Assessment Platform Pvt. Ltd.
Paramount Estates

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MODI PROPERTIES PRIVATE LIMITED
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Notes on Financial Statements for the Year ended 31st March 2024

RELATED PARTY TRANSACTIONS

Particulars	31-03-2024	31-03-2023
(a) Rent		
Enterprise in Which KMP and/or relative is interested	10.10	10.52
(b) Salary		
Key Management Personnel	33.00	36.00
(c) Interest Paid		
Key Management Personnel	10.05	2.25
Enterprise in Which KMP and/or relative is interested	18.29	23.79
(d) Purchase of Goods		
Subsidiary Company/jointly controlled Entities / Associates	368.28	152.26
Enterprise in Which KMP and/or relative is interested	102.65	-
(e) Advances for Purchase of Inventory		
Subsidiary Company/jointly controlled Entities / Associates	715.62	277.12
(f) Interest Received		
Subsidiary Company/jointly controlled Entities / Associates	51.28	3.14
(g) Admin Charges Paid		
Subsidiary Company/jointly controlled Entities / Associates	15.47	33.38
Enterprise in Which KMP and/or relative is interested	9.25	-
(h) Admin Charges Received		
Subsidiary Company/jointly controlled Entities / Associates	93.51	85.27
Enterprise in Which KMP and/or relative is interested	24.05	-
(i) Corporate Gurantees Given		
Subsidiary Company/jointly controlled Entities / Associates	4,500.00	4,500.00
(j) Loans Accepted during the year		
Key Management Personnel	339.69	250.05
(k) Loans Given during the year		
Subsidiary Company/jointly controlled Entities / Associates	1,071.33	-
(l) Loans Repaid during the year		
Subsidiary Company/jointly controlled Entities / Associates	946.71	-
Enterprise in Which KMP and/or relative is interested	0.92	-
Key Management Personnel	438.85	142.74
(m) Payments for Deposits		
Subsidiary Company/jointly controlled Entities / Associates	11.11	-

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MODI PROPERTIES PRIVATE LIMITED

CIN: U65993TG1994PTC017795

Notes on Financial Statements for the Year ended 31st March 2024

RELATED PARTY BALANCES

Particulars	31-03-2024	31-03-2023
Outstanding Receivables		
Subsidiary Company/jointly controlled Entities / Associates	718.91	554.58
Enterprise in Which KMP and/or relative is interested	3.81	-
Outstanding Payables		
Key Management Personnel	9.05	99.17
Subsidiary Company/jointly controlled Entities / Associates	3.34	-
Enterprise in Which KMP and/or relative is interested	170.29	152.87

The related entities of the company have taken financial facilities from various bank and financial institutions. The company is co-borrower/guarantor against the loans. The details are given below:

Name of the Entity	Amount of Sanctioned Facility	Description of Facility
GV Research Centers Pvt Ltd	8,000.00	The company is a Co-Borrower against the Loan
Modi Realty Mallapur LLP	1,000.00	The company is a Co-Borrower against the Loan
Modi Realty Pocharam LLP	500.00	Collateral Security - Mortgage on unsold inventory in the Mayflower Project
Dr. NRK Bio tech Pvt Ltd	2,500.00	Co-Borrower and Collateral Security - Flats A102, B102 and B206 in the project May Flower
Modi GV Ventures Pvt Ltd	500.00	The company is a Co-Borrower against the Loan
Cresentia Labs Pvt Ltd	3,000.00	The company is a Co-Borrower against the Loan
JMK GEC Realtors Pvt Ltd	2,000.00	The company is a Co-Borrower against the Loan
SDNMKJ Realty Pvt Ltd	2,000.00	The company is a Co-Borrower against the Loan
Mehta & Modi Realty Kowkur LLP	1,000.00	The company is a Co-Borrower against the Loan
GV Research Centers Pvt Ltd	4,500.00	The company has given corporate guarantee against the loan

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MODI PROPERTIES PRIVATE LIMITED

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Notes on Financials for the Year ended 31st March,2024

28 Financial performance ratios

Particulars	Numerator	Denominator	31st Mar'2024	31st Mar'2023	Variance	Reason for variance
Current Ratio	Operating Current Assets(1)	Current liability	1.97	1.60	23%	Due to significant decrease in Current Liabilities
Debt-Equity Ratio	Total debt (2)	Shareholder's equity	0.16	0.19	-15%	
Debt Service Coverage ratio	Earnings available for debt service (3)	Debt service (4)	-0.05	0.14	-133%	Due to significant increase in Finance Costs
Return on Equity Ratio	Net profits after taxes (5)	Shareholder's equity	0.11	0.05	103%	Due to significant increase in Profit After Taxes
Inventory turnover ratio	Cost of goods sold	Average inventory	0.90	1.06	-15%	
Trade receivables turnover ratio	Net sales (6)	Average accounts receivable	22.70	6.85	231%	Due to significant reduction in Turnover and Trade Receivables
Trade payables turnover ratio	Net purchases (7)	Average trade payable	6.34	6.02	5%	
Net capital turnover ratio	Net sales (6)	Average working capital (8)	0.75	1.12	-33%	Due to substantial reduction in Revenue from Operations
Net profit ratio	Net profits after taxes (5)	Net sales (6)	0.56	0.15	270%	Due to significant increase in Profit After Taxes
Return on capital employed	Earning before interest & tax (EBIT) (9)	Capital employed (10)	-0.04	0.06	-162%	Due to substantial reduction in Revenue from Operations
Return on investment (in%)	Income generated from invested funds	Average invested funds in treasury investments	NA	NA	NA	

Note:

(1) Operating current assets = Total current assets - Current investments - other bank balances.

(2) Total debt / debt service= Non current borrowing + Current borrowing

(3) Earnings available for debt service = PBT + Finance cost + Depreciation - Other income - Exception income

(4) Debt service = Principal + Interest

(5) Net profits after taxes includes exceptional income.

(6) Net sales = Revenue from operations

(7) Net purchases = Consumption RM, stores & spares (RSS) - Opening RSS + Closing RSS

(8) Working capital = Operating current Assets - Current liabilities

(9) EBIT = PBT + Finance cost - Other income - Exception income

(10) Capital employed = Total assets - Non current investment - Current investment - FDs - Current liabilities

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MODI PROPERTIES PRIVATE LIMITED
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Notes on Financials for the Year ended 31st March,2024

Additional Regulatory Requirement

(i) There is no immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deed is not held in the name of the Company.

(ii) The Company has not revalued any Property, Plant & Equipment.

(iii) The Loans or Advances are in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

(a) Repayable on demand or

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoter	-	-
Directors	-	-
KMPs	-	-
Related Parties	763.23	96.20%

(b) Without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoter	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

(c) The Purpose of the loan

Loans given to Related parties is for the purpose of advancement of business and other corporate purposes

(iv) The company doesn't have any Capital Work-in-Progress as mentioned in Note No. 9

(v) There are no intangible assets under development as at March 31, 2024 or as at March 31, 2023

(vi) No proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(vii) The Company has borrowings from banks on the basis of security of current assets. However the Company is not required to submit any quarterly statements to the bank. Hence reconciliation of the same is not provided.

(viii) No bank, financial institution or other lender has declared the Company as a wilful defaulter

(ix) The Company does not have any transactions or balances with the Companies whose name is struck off under section 248 of the Companies Act, 2013.

(x) There are no such charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period as at the year end

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MODI PROPERTIES PRIVATE LIMITED
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Notes on Financials for the Year ended 31st March,2024

(xi) The company is covered under section 135 of the Companies Act 2013 to comply with provisions.

(Rs. In lakhs)

Other Details	As at 31st March, 2024	As at 31st March, 2023
(a) Amount required to be spent during the period	-	6.92
(b) Amount spent during the year on:		
(i)Construction/acquistion of any asset	-	-
(ii)On Purposes other than (i) above	-	-
(c) Shortfall at the end of the year	-	6.92
(d) Total of previous years shortfall	-	-
(e) Reason for shortfall		The company did not find the right avenues and hence has spent the balance amount by way of transferring it to Swach Bharat Kosh
(f) Details of Related Party Transactions	-	-

Nature of CSR Activities :

The unspent amount has been transferred to fund specified under Schedule VII as per secont proviso to Section 135(5)
Total amount spent (including transfer to Swach Bharat Kosh) in the financial year 23 -24 is Rs 6,91,894/-

(xii) There are no such contractual commitments for the acquisition of Property, plant and equipment

(xiii) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(xiv) The Company have 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

(xv) The Company have 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 Company 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,

(xvi) The Company has not 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.

(xvii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

(xviii) There are no amounts due to be transferred to the Investor Education and Protection Fund under section 125 of the Companies Act, 2013, as at the year end.

(xix) The figures of previous year have been re-grouped, wherever necessary, to confirm to the current year classification

As per our Report of even date
For KGM & Co
Chartered Accountants
FRN: 015353S

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

Pranay Mehta
M No : 233650
Partner
Place: Hyderabad
Date: 30/09/2024

For and on behalf of the Board
MODI PROPERTIES PRIVATE LIMITED

Soham Modi
Managing Director
DIN:00522546

Tejal Modi
Director
DIN:06983437

MODI PROPERTIES PRIVATE LIMITED
CIN: U65993TG1994PTC017795
Asst.Year : 2024-25
Depreciation Statement As Per Income Tax Act

(Rs. In lakhs)

Sl.No.	Name of the Asset	Depreciation %	W.D.V as on 01.04.2023	Additions before 30.09.2023	Additions after 30.09.2023	Deletions	Total	Depreciation before 30.09.23	Depreciation after 30.09.23	Depreciation & Adjustments	WDV as on 31.03.2024
1	Air Cooler	15%	0.14	-	-	-	0.14	0.02	-	0.02	0.12
2	Bi-Cycle	15%	0.00	-	-	-	0.00	0.00	-	0.00	0.00
3	Camera	15%	0.06	-	-	-	0.06	0.01	-	0.01	0.05
4	Cell Phones	15%	0.11	-	-	-	0.11	0.02	-	0.02	0.09
5	Construction Machinery	15%	0.01	-	-	-	0.01	0.00	-	0.00	0.01
6	Four Wheelers	15%	30.62	-	-	-	30.62	4.59	-	4.59	26.03
7	Generator	15%	0.02	-	-	-	0.02	0.00	-	0.00	0.01
8	Office Equipment	15%	0.71	-	-	-	0.71	0.11	-	0.11	0.61
9	Two Wheelers	15%	0.53	-	-	-	0.53	0.08	-	0.08	0.45
10	Furniture & Fixtures	10%	0.51	-	0.72	-	1.23	0.05	0.04	0.09	1.14
11	Computers	40%	2.75	-	0.82	-	3.58	1.10	0.16	1.27	2.31
12	Motor Car	15%	70.77	18.48	-	-	89.25	13.39	-	13.39	75.87
14	Software	40%	5.49	4.78	2.28	-	12.56	4.11	0.46	4.57	7.99
15	Soham Mansion	10%	32.15	-	-	-	32.15	3.21	-	3.21	28.93
			143.88	23.26	3.83	-	170.96	26.69	0.66	27.35	143.61

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Secunderabad

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INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
M/s. MODI PROPERTIES PRIVATE LIMITED

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying Standalone financial statements of **MODI PROPERTIES PRIVATE LIMITED ("the Company")** which comprise the standalone Balance Sheet as at March 31, 2024, the standalone Statement of Profit and Loss and the standalone cash flow statement for the year then ended and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as "the Standalone Financial Statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "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, its profit and cash flows for the year ended on that date.

BASIS OF OPINION

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

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

As per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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OTHER INFORMATION

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the financial statements and auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our 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.

RESPONSIBILITY OF MANAGEMENT FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. 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 judgments 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

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AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Our objective is to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

• Identify and assess the risks of material misstatement of the standalone 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 our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate 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 identify during our audit.

We also provide 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.

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From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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 give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, We report to the extent applicable that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the 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 our examination of those books.

c) The Standalone Balance Sheet, the Standalone Statement of Profit and Loss and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) The provisions of section 143(3)(i) for reporting on the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls are not applicable.

g) 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 the best of our information and according to the explanations given to us:

   i. The Company has disclosed the impact of pending litigations as at 31st March 2024 on its financial position in its standalone financial statements.

   ii. The Company did not have long-term contracts including derivative contracts for which there were any material foreseeable losses.

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iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 person or entity, including foreign entity ("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 on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. The company has not declared or paid any dividend during the year.

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the year ended 31st March, 2024 which has a feature of recording audit trail (edit log) 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 the audit trail feature being tampered with.

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As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is appliable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For M/s KGM & Co
Chartered Accountants
FRN: 015353S

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

CA Pranay Mehta
(Partner)
M No: 233650
Place: Hyderabad
Date: 30/09/2024
UDIN: 24233650BKDAFG8661

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in Paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our report of even date)

i. In respect of Company's Property, Plant & Equipment and Intangible Assets.

a) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment.

b) The Property, Plant & Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed.

c) The title deeds of immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) shown in the standalone financial statements are held in the name of the company.

d) The company has not revalued its Property, Plant & Equipment or Intangible assets or both during the year.

e) No proceedings have been initiated against the company for holding benami property under The Benami Transactions (Prohibition) Act, 1988 and rules made thereunder and the details have been appropriately disclosed in the standalone financial statements.

ii. In respect of Company's Inventory.

a) Physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure by the management is appropriate. The aggregate of discrepancies of 10% or more in each class of inventory noticed have been properly dealt with in the books of account.

b) The Company has been sanctioned working capital limits exceeding Rs.5 crores from banks or financial institutions on the basis of security of current assets during the year. However the company is not required to submit any quarterly statements to the Bank.

iii. According to the Information given to us the Company has made Investments in and granted loans or advances in the nature of loans, secured or unsecured to companies, firms, LLPs or other parties.

a) The loans or advances in the nature of loans granted to subsidiaries/joint venture/associates/other parties:

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(Rs. in Lakhs)

	Guarantees	Security	Loans	Advances in the nature of loans
Aggregate Amount granted/provided during the year				
- Subsidiary	-	-	157.32	-
- Joint Ventures	-	-	-	-
- Associates	-	-	286.50	-
- Others	-	-	698.96	9.25
Balance Outstanding as at Balance Sheet date in respect of above cases				
- Subsidiary	-	-	81.92	0.22
- Joint Ventures	-	-	-	-
- Associates	450.00	-	542.76	-
- Others	-	-	247.02	8.84

b) The terms and conditions are not prejudicial to the interests of the company

c) In respect of loans & advances made there is no repayment schedule for principal & Interest.

d) No loans & advances have fallen due during the year as they are repayable on demand and no repayment schedule is stipulated.

e) Details of loans & advances in the nature of loans repayable on demand are as follows:

(Rs. in lakhs)

	All Parties	Promoters	Related Parties
Aggregate amount of loans/advances in nature of loans			
- Repayable on demand (A)	763.23		763.23
- Agreement does not specify any terms or period of repayment (B)	-		-
Total (A+B)	763.23		763.23
Percentage of loans/advances in the nature of loans to the total loans	100.00%		100.00%

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iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public in terms of Section 73 to 76 or any other relevant provisions of Companies Act, 2013 during the year, hence reporting under clause 3(v) of the Order are not applicable to the Company.

vi. The Central Government has not prescribed maintenance of cost records by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014 prescribed by the Central Government under Section 148(1) of the Companies Act, 2013. Hence, reporting under clause 3(vi) of the Order are not applicable to the company.

vii. According to the information and explanations given to us, in respect of statutory dues:

a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Value Added Tax, Wealth tax, Service tax, Customs duty, Excise duty, Cess, and other material statutory dues applicable to it with the appropriate authorities

There are no undisputed amount payable in respect of Income tax, Provident Fund, Employees' State Insurance, Sales-tax, Value Added Tax, Wealth tax, Service tax, Customs duty, Excise duty, Cess, and other material statutory dues in arrears as at March 31st 2024 for a period of more than 6 months from the date they become payable, except the following -

Name of the Statute	Nature of Due	Amount (Rs. in lakhs)	Period to which the amount relates	Remarks (if any)
Income Tax Act, 1961	TDS and Interest Due	0.016	FY 2012-13	
Income Tax Act, 1961	TDS and Interest Due	0.325	FY 2009-10	
Income Tax Act, 1961	TDS and Interest Due	0.340	FY 2007-08	
Income Tax Act, 1961	Professional Tax	0.851	FY 2023-24	
Central Goods and Service Tax Act, 2017	Interest Due	0.191	FY 2017-18	
Central Goods and Service Tax Act, 2017	Interest Due	1.184	FY 2021-22	

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b) There were no dues of Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Value Added Tax, Wealth tax, Service tax, Customs duty, Excise duty, Cess which have not been deposited as at March 31, 2024 on account of any dispute.

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year

ix. In our opinion and according to the information and explanations given to us

a) The Company has not defaulted in the repayment of any loans or borrowings or in the payment of interest to any lenders.
b) The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.
c) The term loans have been utilized for the purposes for which they were obtained.
d) The funds raised on a short-term basis have not been utilized for long term purposes.
e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. In our opinion and according to the information and explanations given to us

a) The Company has not raised moneys by way of initial public offer or further public offer including debt instruments or term loans.
b) The company has not made any preferential allotment or private placement of shares/debentures during the year and hence reporting under clause 3 (x) of the Order is not applicable.

xi.

a. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no fraud on the Company by its officers or employees has been noticed or reported during the year.
b. During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/ secretarial auditor or by us in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
c. As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

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xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us, all the transactions with related parties are in compliance with section 177 and 188 of the Act where applicable and the details have been disclosed in the financial statements etc., as required by the applicable accounting standards

xiv. In our opinion and according to the information and explanations given to us

a) The company has an in-house internal audit system commensurate with the size and nature of its business
b) There are no formal reports of the Internal Auditors for the period under audit.

xv. In pursuant to provisions of section 192 of the Act, the company has not entered into any non-cash transactions with directors of persons connected with them.

xvi.

a. In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
b. In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The company has not incurred cash losses during the Financial Year and in immediately preceding financial year.

xviii. There has not been any resignation of the statutory auditors during the year.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

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xx. Since the provisions of Section 135 of the Companies Act 2013 with regard to corporate social responsibility are not applicable to the company hence clause 3(xx) of the order is not applicable.

For M/s KGM & Co
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