

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA)], 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  
2025-26

PAN	AAXCA5159L		
Name	AMTZ MEDPOLIS SQUARE PRIVATE LIMITED		
Address	5-4-187/3&4, Soham Mansion 2nd Floor MG Road , MG Road S.O, Secunderabad , HYDERABAD, HYDERABAD , 36-Telangana, 91-INDIA, 500003		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	356565621301025

Taxable Income and Tax Details	Current Year business loss, if any	1	9,29,702
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	7,07,501
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 7,07,500
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return electronically transmitted on 30-Oct-2025 18:03:52 from IP address 122.175.12.44  
and verified by Gaurang Jayantilal Mody having PAN AIZPM3748A on 30-Oct-  
2025 using paper ITR-Verification Form /Electronic Verification Code \_\_\_\_\_ generated through mode

System Generated

Barcode/QR Code



AAXCA5159L0635656562130102572a836af31a778c24fd74723f3b1c8269b01f68a

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

Name of Assessee	AMTZ MEDPOLIS SQUARE PRIVATE LIMITED		
Address	5-4-187/3&4, Soham Mansion 2nd Floor MG Road, MG Road S.O, Secunderabad, HYDERABAD, HYDERABAD, TELANGANA, 500003		
E-Mail	it_a@modiproperties.in		
Status	Company(Domestic)	Assessment Year	2025-2026
Ward		Year Ended	31.3.2025
PAN	AAXCA5159L	Incorporation Date	23/08/2022
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c(07005), Trade Name:AMTZ Medpolis Square Private Limited		
A.O. Code	APR-W-050-01		
Filing Status	Original		
Last Year Return Filed On	17/10/2024	Acknowledgement No.:	614551181171024
Last Year Return Filed u/s	115BAA		
Bank Name	YES BANK, No 1-8-387, Huda Lane, Off S, .P. Road, Secunderabad, Telanagana, -500003, Hyderabad, TELANGANA, A/C NO:009763700005045 , Type: Current ,IFSC: YESB0000097, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:9281055264		

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

<b>Income from Business or Profession (Chapter IV D)</b>		<b>-7,29,314</b>
Profit as per Profit and Loss a/c	-11,92,887	
Add:		
Depreciation Debited in P&L A/c	4,66,061	
Disallowable under section 37 (Transfer from other information)	350	
Total	<u>-7,26,476</u>	
Less:		
Capital Gain	2,487	
Dividend	351	
Allowable depreciation is Rs. 203226/- but restricted to Rs. 0/- available profits.		
	<u>2,838</u>	
	<u>-7,29,314</u>	
<b>Income from Capital Gain (Chapter IV E)</b>		<b>2,487</b>
<b>Short Term Capital Gain</b>		
Capital Gain as per Details Attached (stt)	2,487	
<b>Income from Other Sources (Chapter IV F)</b>		<b>351</b>
Dividend From Shares	351	
<b>Gross Total Income</b>		<b>-7,26,476</b>

Gross Total Income as -ve figure is not allowed in return form.

0

**Total Income**

Round off u/s 288 A

0

MAT Provisions not apply on company due to applicability of section 115BAA

0

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

0

T.D.S./T.C.S

7,07,501

Refundable (Round off u/s 288B)

-7,07,501

7,07,500

**T.D.S./ T.C.S. From**

Non-Salary(as per Annexure) 7,07,501

Due Date for filing of Return October 31, 2025

**Tax Calculation on Capital Gain Income**

S.No.	Head	Income Before Loss Adjustment	Income After Loss Adjustment	Basic Exemption Adjusted	Tax						
		Before 23.07.2024	After 23.07.2024	Before 23.07.2024	After 23.07.2024	Before 23.07.2024	After 23.07.2024	Before 23.07.2024	After 23.07.2024	Total	
		4				Tax	Excess Amount Ignored	Net Tax	Tax	Excess Amount Ignored	Net Tax
1.	Short Term Income (STT)	0	2487	0	0	0	0	0	0	0	0

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

1.Total income as per Section 115BAA/115BAB

2. Adjustments according to section 115BAA/115BAB

0

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

Gross Total Income as per Section 115BAA/115BAB

0

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

0

No Deduction exists

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

NA

3. Gross Total Income (1-2)

0

0

Deduction under Chapter VIA

0

Total Income after Adjustments under section 115BAA/115BAB

0

0

**Statement of Current Year Loss Adjustment**

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted					
House Property	NIL		932540		
			NIL		
				NIL	
					NIL



NAME OF ASSESSEE : AMTZ MEDPOLIS SQUARE PRIVATE LIMITED A.Y. 2025-2026 PAN : AAXCA5159L  
Code :AUTO-00032

Business	NIL	NIL		NIL	
Speculation Business	NIL	NIL		NIL	NIL
Short term Capital Gain	2487	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	2487	NIL	NIL
Other Sources	351	NIL	NIL	NIL	NIL
Total Loss Set off		NIL	351	NIL	NIL
Loss Remaining after set off		NIL	2838	NIL	
		NIL	929702	NIL	

#### Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2023-2024(25/10/2023)	792868	0	0	792868
Current Year Loss				726476
Total	792868	0	0	1519344

#### Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2023-2024(25/10/2023)	20304	0	0	20304
Current Year Loss				203226
Total	20304	0	0	223530

#### Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA/B AC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Computer	40%	97854	0	0	97854	0	0	97854	39142	58712
Vehicle	15%	929081	22457	0	951538	0	0	951538	142731	808807
Office equipments	15%	57299	0	0	57299	0	0	57299	8595	48704
Furnitures and fixtures	10%	110700	16877	0	127577	0	0	127577	12758	114819
Total		1194934	39334	0	1234268	0	0	1234268	203226	1031042

#### Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	YES BANK	No 1-8-387, Huda Lane, Off S. .P. Road, Secunderabad, Telanagana, -500003, Hyderabad, TELANGANA	009763700005045	YESB0000097	Current(Primary)	Yes	Yes
2	YES BANK	Ground Floor, Agravanshi Plaza, Be, aring No 1-8-387, Huda Lane, Off S. .P. Road, Secunderabad, Telanagana, -500003, Hyderabad, TELANGANA	009763700004322	YESB0000097	Current	Yes	Yes

#### GST Turnover Detail



NAME OF ASSESSEE : AMTZ MEDPOLIS SQUARE PRIVATE LIMITED A.Y. 2025-2026 PAN : AAXCA5159L  
Code :AUTO-00032

S.NO.	GSTIN	Turnover
1	36AAXCA5159L1ZV	6267555
2	37AAXCA5159L1ZT	0
TOTAL		6267555

**Details of Dividend From Shares**

S.NO.	PARTICULARS	AMOUNT
1	ITC LIMITED	351
TOTAL		351

**Details of T.D.S. on Non-Salary(26 AS Import Date:25 Oct 2025)**

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	AMTZ MEDPOLIS SQUARE 3663 PRIVATE LIMITED	HYDA30129B	219506	21951	21951
2	AMTZ MEDPOLIS SQUARE 4554 PRIVATE LIMITED	HYDA30100A	3377641	337764	337764
3	AMTZ MEDPOLIS SQUARE 702 PRIVATE LIMITED	HYDA30117D	220146	22015	22015
4	AMTZ MEDPOLIS SQUARE 801 PRIVATE LIMITED	HYDA30130C	3107344	310735	310735
5	ITC LIMITED	CALI01639B	351	36	36
6	VIGYAN NACHARAM LLP	HYDV24395A	150000	15000	15000
TOTAL			7074988	707501	707501

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

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194A	807099	7123615	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income ) in profit & Loss A/c :7123615	80711
Business	194JB	6267538	as above	as above	626754
Other Sources	194	351	351	Dividend Income:351	36
Total		7074988	7123966		707501

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

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Dividend	351	Dividend From Shares	351
2	Interest from deposit	807099		NIL
3	Sale of securities and units of mutual fund	12714	Sale of STCG Shares/Mutual fund	12657
4	Business receipts	6267538	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income	6267555
				856060
				7123615
				-856077

NAME OF ASSESSEE : AMTZ MEDPOLIS SQUARE PRIVATE LIMITED A.Y. 2025-2026 PAN : AAXCA5159L  
Code :AUTO-00032

5	GST turnover	7092276	GST turnover	6267555	824721
6	GST purchases	2955879			

**Statement of Short Term Capital Gain (Transaction Tax)**

Name of Company	Date of Sale	Sales Price	Tr. Exp.	Net Sale Price	Purchase Date	Purchase cost	Loss u/s 94(7)/(8)	Capital gain
CONSOLIDATED		12657	0	12657		10170	0	2487
TOTAL		12657		12657		10170		2487

Signature  
(Gaurang Jayantilal Mody)  
For AMTZ MEDPOLIS SQUARE PRIVATE  
LIMITED  
Date-25.10.2025

CompuTax : AUTO-00032 [AMTZ MEDPOLIS SQUARE PRIVATE LIMITED]

**INDEPENDENT AUDITOR'S REPORT****To the Members of AMTZ Medpolis Square Private Limited****Report on the Standalone Financial Statements****Opinion**

We have audited the accompanying Standalone Financial Statements of AMTZ Medpolis Square Private Limited ("the Company") which comprise the Standalone balance sheet as at March 31, 2025, and the Standalone statement of profit & loss, for the year ended March 31, 2025, and Standalone cash flow statement for the year ended March 31, 2025 and notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "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 ("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, 2025, and of its Standalone profit/ loss and its Standalone cash flows for the year ended March 31, 2025.

**Basis for Opinion**

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

**Other Information**

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





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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 in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Management's Responsibility for the Standalone Financial Statements**

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

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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.

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

## **Auditor's Responsibility**

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



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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 judgement 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 an opinion on the effectiveness of the Company's Internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 have communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we have identified during our audit.





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

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we report that the said order is not applicable to the Company.

2.

A) As required by Section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanation which to best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from examination of those books.
- c) The Standalone Balance Sheet and the Statement of Standalone Profit and Loss 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 prescribed under section 133 of the Act, as applicable.
- e) On the basis of the written representations received from the directors as on 31 March 2025, taken on record, none of the director is disqualified as on 31 March 2025, from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the Ministry of Corporate Affairs vide its circular no G.S.R 583(E) dated 13<sup>th</sup> June 2017 exempts companies having turnover of less than Rs. 50 crores and aggregate borrowings from banks and other financial institutions of less than Rs. 25 crores from reporting the same. AMTZ Medpolis Square Private Limited being a





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company satisfying the aforementioned conditions is therefore exempted from the above reporting requirements.

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

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



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- iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d)(i) and (d)(ii) contain any material misstatement.
  - e) No dividend has been declared or paid during the year by the Company and thus Section 123 of the Act is not applicable to the Company during the year.
  - f) Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the year ended 31st March, 2025 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.
- C) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act, is not applicable.

**For A S Agarwal & Co**

**Chartered Accountants**

**(Firm Registration No: 014987S)**



**Ashish Agarwal**

**Partner**

**M. No. 222861**

**UDIN: 25222861BmVUWU2772**



Place: Hyderabad

Date: 29<sup>th</sup> September 2025

**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

**Standalone Balance Sheet as at 31 March 2025**

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

Particulars	Note	As at 31 March 2025	As at 31 March 2024
<b>Equity and liabilities</b>			
<b>Shareholders' funds</b>			
Share capital	3	100.00	100.00
Reserves and surplus	4	(1,557.93)	(667.20)
		<u>(1,457.93)</u>	<u>(567.20)</u>
<b>Non-current liabilities</b>			
Long-term borrowings	5	323.76	465.68
		<u>323.76</u>	<u>465.68</u>
<b>Current liabilities</b>			
Short-term borrowings	6	68,594.31	7,411.33
Trade payables	7		
- total outstanding dues of micro enterprises and small enterprises		22.60	16.20
- total outstanding dues of creditors other than micro enterprises and small enterprises		151.82	97.72
Other current liabilities	8	1,789.51	1,878.09
Short-term provisions	9	101.50	69.28
		<u>70,659.74</u>	<u>9,472.62</u>
<b>Total</b>		<u>69,525.58</u>	<u>9,371.10</u>
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment and Intangible assets			
- Property plant and equipment	10	699.38	1,126.11
Non-current investments	11	10,182.23	90.17
Deferred tax assets (Net)	12	522.12	219.96
Other non-current assets	14	1,599.91	1,549.28
		<u>13,003.63</u>	<u>2,985.52</u>
<b>Current assets</b>			
Trade receivables	15	298.96	1,075.42
Cash and bank balances	16	870.69	1,291.53
Short-term loans and advances	13	53,948.78	3,320.46
Other current assets	17	1,403.52	698.18
		<u>56,521.95</u>	<u>6,385.58</u>
<b>Total</b>		<u>69,525.58</u>	<u>9,371.10</u>

**Corporate Information & Significant accounting policies 1 & 2**

See accompanying Notes (2.1-35) forming an integral part of the Standalone Financial Statements

As per our report of even date attached

**For A S Agarwal & Co.****Chartered Accountants**

Firm Registration No. 014987S

**Ashish Agarwal**  
**Partner**

Membership No: 222861

UDIN: 25222861BMUWU02712

Place : Hyderabad

Date : 29<sup>th</sup> September 2025**For and on behalf of the Board of Directors of****AMTZ Medpolis Square Private Limited****Gaurang Jayantilal Mody**  
**Director**

DIN: 00522520

Place : Hyderabad

Date : 29<sup>th</sup> September 2025**Soham Satish Modi**  
**Director**

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Statement of Standalone Profit and Loss for the year ended 31 March 2025

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

Particulars	Note	Year ended 31 March 2025	Year ended 31 March 2024
<b>Income</b>			
Revenue from operations	18	6,267.55	9,760.54
Other income	19	856.06	714.91
<b>Total Income</b>		<b>7,123.62</b>	<b>10,475.45</b>
<b>Expenses</b>			
Cost of services	20	1,657.32	828.52
Employee benefits expense	21	1,830.71	4,676.99
Finance costs	22	1,279.93	1,092.37
Depreciation and amortisation expense	10	466.06	321.33
Other expenses	23	3,082.48	2,297.81
<b>Total Expenses</b>		<b>8,316.50</b>	<b>9,217.03</b>
<b>Profit before tax</b>		<b>(1,192.89)</b>	<b>1,258.42</b>
<b>Tax expense</b>			
Deferred tax		(302.16)	(219.96)
		<b>(302.16)</b>	<b>(219.96)</b>
<b>Profit/ (Loss) for the period</b>		<b>(890.73)</b>	<b>1,478.38</b>
<b>Earnings per equity share</b>	29		
Basic (in Rs.)		(89.07)	147.84
Diluted (in Rs.)		(89.07)	147.84
Face value per share (in Rs.)		10.00	10.00

Corporate Information & Significant accounting policies 1 & 2

See accompanying Notes (2.1-35) forming an integral part of the Standalone Financial Statements

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 014987S

Ashish Agarwal

Partner

Membership No: 222861

UDIN: 25222861BMUUWU2772



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

Gaurang Jayantilal Mody  
Director

DIN: 00522520

Soham Satish Modi  
Director

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

Place : Hyderabad

Date : 29<sup>th</sup> September 2025



**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

**Standalone Cash Flow Statement for the year ended 31 March 2025**

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

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>Cash flow from operating activities</b>		
Profit before tax	(1,192.89)	1,258.42
<b>Adjustments for :</b>		
Depreciation and amortisation expense	466.06	321.33
Dividend income	0.35	
Interest on fixed deposit		(10.37)
Interest on unsecured loan	(807.10)	(704.53)
Interest Expenses	1,279.58	1,075.05
Profit on sale of shares	(2.63)	-
Share of loss from Partnership firm	35.68	-
<b>Operating profit before working capital changes</b>	<b>(220.94)</b>	<b>1,939.90</b>
<b>Adjustments for working capital changes:</b>		
(Increase)/decrease in trade receivables	776.45	(1,075.42)
(Increase)/decrease in other assets	21.05	(21.80)
(Increase)/ decrease in other non current assets	391.47	(339.61)
Increase in trade payables	60.50	(6.10)
Increase in provisions	32.22	10.78
Increase in other current liabilities	(268.49)	394.93
<b>Cash generated from operating activities</b>	<b>792.26</b>	<b>902.69</b>
Income taxes paid (net of refunds)	(442.09)	(1,056.64)
<b>Net cash generated from/ (used in) operating activities (A)</b>	<b>350.16</b>	<b>(153.95)</b>
<b>Cash flow from investing activities</b>		
Loans and advances repaid/ (granted)	(50,628.32)	59,636.41
Purchase of property, plant and equipment (including intangibles)	(39.33)	(1,311.97)
Interest received		11.53
Interest received on unsecured loans	80.71	907.02
(Investment)/ Sale proceeds from Non - current investments	(10,125.46)	109.83
<b>Net cash generated from/ (used in) investing activities (B)</b>	<b>(60,712.40)</b>	<b>59,352.82</b>
<b>Cash flow from financing activities</b>		
Proceeds from/ (repayment of) long term borrowings (net)	(141.91)	465.68
Proceeds from/ (repayment of) short term borrowings (net)	61,182.98	(61,788.67)
Interest paid	(1,099.67)	(1,075.86)
<b>Net cash generated from/(used in) financing activities (C)</b>	<b>59,941.40</b>	<b>(62,398.85)</b>
<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>(420.84)</b>	<b>(3,199.98)</b>
Cash and cash equivalents at the beginning of the year	1,291.53	4,491.51
<b>Cash and cash equivalents at the end of the year</b>	<b>870.69</b>	<b>1,291.53</b>



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Signature

AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Standalone Cash Flow Statement for the year ended 31 March 2025

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

**Notes:**

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

2. Cash and bank balances comprises of:

Particulars	As at 31 March 2025	As at 31 March 2024
Cash in hand	15.44	16.66
Balance with banks	855.25	1,274.87
- in current accounts		
<b>Cash and cash equivalents (as per AS-3 Cash flow statement)</b>	<b>870.69</b>	<b>1,291.53</b>
Other bank balance	-	-
<b>Cash and bank balances as per Note 16</b>	<b>870.69</b>	<b>1,291.53</b>

3. Reconciliation of liabilities from financing activities:

**(a) Short term borrowings**

Particulars	As at 31 March 2025	As at 31 March 2024
As at 31 March 2024	7,411.33	69,200.00
Proceeds	61,745.44	6,296.48
Current maturities of long term borrowings	203.17	245.63
Repayment	765.63	(68,330.78)
<b>As at 31 March 2025</b>	<b>68,594.31</b>	<b>7,411.33</b>

Corporate Information & Significant accounting policies 1 & 2

See accompanying Notes (2.1-35) forming an integral part of the Standalone Financial Statements

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 014987S

Ashish Agarwal

Partner

Membership No: 222861

UDIN: 25222861BMUUWU2772

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

For and on behalf of the Board of Directors of

AMTZ Medpolis Square Private Limited

Gaurang Jayantilal Mody

Director

DIN: 00522520

Soham Satish Modi

Director

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

Place : Hyderabad

Date : 29<sup>th</sup> September 2025





**AMTZ Medpolis Square Private Limited**

**CIN: U45309TG2022PTC165875**

**Significant accounting policies and other explanatory information as at and for the year ended 31 March 2025**

**1 Corporate Information**

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

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

**2 Significant accounting policies**

**2.1 Basis of accounting and preparation of Standalone Financial Statements**

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

**i. Use of estimates**

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

**ii. Cash and bank balances**

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

**iii. Cash flow statement**

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

**2.2 Summary of significant accounting policies**

**a. Revenue Recognition**

The Company recognises revenue from services as per the agreement entered with the customers.

**Other Income**

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



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Handwritten signature of a representative of the company.

AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Significant accounting policies and other explanatory information as at and for the year ended 31 March 2025

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

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

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

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

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

Asset	Management estimate
Furniture & Fixture	10 years
Computers	3 years
Vehicles	8 years
Office Equipment	5 years

**c. Foreign Currency Transactions and Translations**

**i. Initial Recognition**

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

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

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

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

**iii. Treatment of Exchange Differences**

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

**e. Investments:**

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

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

**f. Earnings per Share:**

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

**g. Employee Benefits:**

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





**AMTZ Medpolis Square Private Limited**

**CIN: U45309TG2022PTC165875**

**Significant accounting policies and other explanatory information as at and for the year ended 31 March 2025**

**h. Provisions and Contingent Liabilities:**

- i. Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if:
  - a) The Company has a present obligation as a result of a past event;
  - b) Probable outflow of resources is expected to settle the obligation; and
  - c) The amount of the obligation can be reliably estimated.
- ii. Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.
- iii. Contingent Liability is disclosed in the case of
  - a) A present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation
  - b) A present obligation when no reliable estimate is possible, and
  - c) A possible obligation arising from past events where the probability of outflow of resources is not remote.
- iv. Contingent Assets are neither recognized, nor disclosed.
- v. Provisions, Contingent Liabilities, and Contingent Assets are reviewed at each Balance Sheet date.

**i. Taxes:**

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

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

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

**j. Impairment of Assets:**

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

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

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

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

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

**k. Leases**

Lease arrangements where the risk and rewards are incidental to ownership of an asset substantially vest with the lessor are recognised as operating lease. Lease payments under operating lease are recognised as an expense in the statement of profit and loss as per the lease agreement over the lease term.

**l. Operating cycle**

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





**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

**3 Share capital**

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	Amount	No. of shares	Amount
<b>Authorised share capital</b>				
Equity shares of Rs. 10 each	1,00,000.00	1,000.00	1,00,000.00	1,000.00
	<b>1,00,000.00</b>	<b>1,000.00</b>	<b>1,00,000.00</b>	<b>1,000.00</b>

**Issued, subscribed and fully paid up shares**

Equity shares of Rs. 10 each	10,000.00	100.00	10,000.00	100.00
	<b>10,000.00</b>	<b>100.00</b>	<b>10,000.00</b>	<b>100.00</b>

**a) Reconciliation of share capital**

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	10,000.00	100.00	10,000.00	100.00
Shares issued during the year	-	-	-	-
Balance at the end of the year	<b>10,000.00</b>	<b>100.00</b>	<b>10,000.00</b>	<b>100.00</b>

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

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	% Holding	No. of shares	% Holding
Equity shares of Rs. 10 each				
Modi Properties Private Limited*	9,999.00	100%	9,999.00	100%
	<b>9,999.00</b>	<b>100%</b>	<b>9,999.00</b>	<b>100%</b>

\* The beneficial interest of 1 equity shares registered in the name of Mr. Soham Satish Modi lies with Modi Properties Private Limited. Thereby, Modi Properties Private Limited holds 100% of the equity share capital.

**c) Equity Shares held by the Holding Company**

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	% Holding	No. of shares	% Holding
Equity shares of Rs. 10 each				
Modi Properties Private Limited*	9,999.00	100%	9,999.00	100%
	<b>9,999.00</b>	<b>100%</b>	<b>9,999.00</b>	<b>100%</b>

\*The beneficial interest of 1 equity shares registered in the name of Mr. Soham Satish Modi lies with Modi Properties Private Limited. Thereby, Modi Properties Private Limited holds 100% of the equity share capital.

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

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

The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting, except interim dividend. During the year ended 31 March 2025, no dividend has been declared by the Board of directors (Previous year - Nil).

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



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

**e) Disclosure of Shareholding of Promoters**

Disclosure of shareholding of promoters as at 31 March 2025 is as follows:

Promoter name	Shares held by promoters %				% Change during the year
	As at 31 March 2025		As at 31 March 2024		
	No. of shares	% of total shares	No. of shares	% of total shares	
Modi Properties Private Limited	9,999.00	99.99%	9,999.00	99.99%	-
Soham Satish Modi	1.00	0.01%	1.00	0.01%	0.00
	10,000.00	100.00%	10,000.00	100.00%	0.00

\* The beneficial interest of 1 equity shares registered in the name of Mr. Soham Satish Modi lies with Modi Properties Private Limited. Thereby, Modi Properties Private Limited holds 100% of the equity share capital.

**4 Reserves and surplus**

	As at 31 March 2025	As at 31 March 2024
<b>Surplus/ (deficit) in the Statement of Profit and Loss</b>		
Balance at the beginning of the year	(667.20)	(2,145.58)
Add : Profit/ (loss) for the year	(890.73)	1,478.38
<b>Balance at the end of the year</b>	<b>(1,557.93)</b>	<b>(667.20)</b>
<b>Total</b>	<b>(1,557.93)</b>	<b>(667.20)</b>

**5 Long-term borrowings**

	As at 31 March 2025	As at 31 March 2024
<b>Secured</b>		
Term loan		
- from banks (Refer Note (a) below)	526.94	711.31
Less: Current maturities of Long term borrowings	(203.17)	(245.63)
	<b>323.76</b>	<b>465.68</b>

**Note:**

(a) The Company availed term loan (Commercial Vehicle Loan) from ICICI Bank for the vehicle to be used for business purpose. The loan amount sanctioned is Rs. 8,10,000. The loan carries an interest rate of 9.75% p.a. and is secured with a charge on the Vehicle.



**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

	As at 31 March 2025	As at 31 March 2024
<b>6 Short-term borrowings</b>		
<b>Unsecured</b>		
Loans and advances from related parties		
- from others (Refer Note (a) below)	68,391.14	7,165.70
Current maturities of long term borrowings (Refer Note 5)	203.17	245.63
	<b>68,594.31</b>	<b>7,411.33</b>

**Note:**

(a) During the year, the Company had taken unsecured demand loan from its Group company. Further, interest @ 7.25% p.a. is being paid on such loan.

	As at 31 March 2025	As at 31 March 2024
<b>7 Trade payables</b>		
Total outstanding dues of micro enterprises and small enterprises (Refer note 7.1 below)	22.60	16.20
Total outstanding dues of creditors other than micro enterprises and small enterprises (Refer note 7.1 below)	151.82	97.72
	<b>174.42</b>	<b>113.92</b>

**7.1 Trade Payables ageing schedule**

Ageing for trade payables outstanding as at 31 March 2025 is as follows:

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	22.60	-	-	-	22.60
Others	-	151.82	-	-	-	151.82
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
<b>Total</b>	-	<b>174.42</b>	-	-	-	<b>174.42</b>

Ageing for trade payables outstanding as at 31 March 2024 is as follows:

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	16.20	-	-	-	16.20
Others	-	97.72	-	-	-	97.72
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
<b>Total</b>	-	<b>113.92</b>	-	-	-	<b>113.92</b>





**AMTZ Medpolis Square Private Limited**

**CIN: U45309TG2022PTC165875**

**Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025**

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

**7.2 The disclosure pursuant to Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) are as follows:**

The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year

- Principal amount	22.60	16.20
- Interest thereon, included in finance cost	-	-

The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.

- -

The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006.

- -

The amount of interest accrued and remaining unpaid at the end of each accounting year; and

- -

The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure.

- -

Disclosure of payable to vendors as defined under the 'Micro, Small and Medium Enterprises Development Act, 2006' is based on the information available with the Company regarding the status of registration of such vendors under the said Act, as per the intimation received from them on requests made by the Company.

**8 Other current liabilities**

Statutory dues payable  
Employee Compensation payables  
Employee reimbursements payable  
Rent payable  
Other payables  
Interest accrued but not due on borrowings

	As at 31 March 2025	As at 31 March 2024
Statutory dues payable	416.58	633.10
Employee Compensation payables	189.66	250.81
Employee reimbursements payable	9.74	5.92
Rent payable	66.05	66.05
Other payables	5.36	-
Interest accrued but not due on borrowings	1,102.12	922.21
	<b>1,789.51</b>	<b>1,878.09</b>

**9 Short-term provisions**

**Others**

Provision for Audit fee  
Provision for Expenses

	As at 31 March 2025	As at 31 March 2024
Provision for Audit fee	99.00	58.50
Provision for Expenses	2.50	10.78
	<b>101.50</b>	<b>69.28</b>



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

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

**10 Property, plant and equipment**

Gross block	Computer s	Office equipment	Vehicles *	Furniture and Fixture	Total
Balance as at 01 April 2023	94.07	59.91	-	-	153.98
Additions	29.93	66.00	1,093.04	123.00	1,311.97
Disposals	-	-	-	-	-
Balance as at 31 March 2024	124.00	125.91	1,093.04	123.00	1,465.94
Additions	-	22.46	-	16.88	39.33
Disposals	-	-	-	-	-
Balance as at 31 March 2025	124.00	148.37	1,093.04	139.88	1,505.28
<b>Accumulated depreciation</b>					
Balance as at 01 April 2023	14.81	3.69	-	-	18.50
Depreciation	58.66	40.84	201.08	20.76	321.33
Reversal on disposal of assets	-	-	-	-	-
Balance as at 31 March 2024	73.47	44.53	201.08	20.76	339.84
Depreciation	47.96	41.81	342.22	34.07	466.06
Reversal on disposal of assets	-	-	-	-	-
Balance as at 31 March 2025	121.432	86.334	543.30	54.84	805.90
<b>Net block</b>					
Balance as at 31 March 2024	50.53	81.38	891.96	102.24	1,126.11
Balance as at 31 March 2025	2.57	62.03	549.74	85.04	699.38



**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

**11 Non-current investments**

As at	As at
31 March 2025	31 March 2024

**Other Investments****(a) Investments in equity instruments of Associate, unquoted**

AMTZ Medpolis Square 801 Private Limited	20.00	20.00
2000 shares (31 March 2024: 2,000 shares) of Rs. 10 each		
AMTZ Medpolis Square 4554 Private Limited	20.00	20.00
2000 shares (31 March 2024: 2,000 shares) of Rs. 10 each		
AMTZ Medpolis Square 702 Private Limited	20.00	20.00
2000 shares (31 March 2024: 2,000 shares) of Rs. 10 each		
AMTZ Medpolis Square 3663 Private Limited	20.00	20.00
2000 shares (31 March 2024: 2,000 shares) of Rs. 10 each		
	<b>80.00</b>	<b>80.00</b>

**Others****Other non-current investments**

ITC Limited	12.91	10.17
25 equity shares of Rs. 516.45 each		
(31 March 2024: 25 equity shares of Rs. 406.78 each		
AMTZ Medpolis Healthcare LLP (Formerly known as "Vigyan Nacharam LLP") (Refer Note (b) below)	10,089.32	-
	<b>10,102.23</b>	<b>10.17</b>

**Total investments**

<b>10,182.23</b>	<b>90.17</b>
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**Notes:**

(a) Aggregate amount of quoted investments	12.91	10.17
Market value of Quoted Investments	10.24	10.71
Aggregate amount of unquoted	10,169.32	80.00
Provision for diminution in value of investments	-	-

**(b) Details of Investment in Partnership firms**

(i) The Company is partner of firm M/s. AMTZ Medpolis Healthcare LLP (Formerly known as "Vigyan Nacharam LLP"). The share of Profit/(Loss) for the year is Rs. 35,684. The details of partners of the firm are as under:

Name of the partner	As at 31 March 2025		As at 31 March 2024	
	% of share	Capital Balances (In '000)	% of share	Capital Balances (In '000)
Modi Properties Private Limited	5%	(54.00)	90%	(73.04)
Waseem Akhar	0%	-	10%	3.67
AMTZ Medpolis Square Private Limited	15%	10,089.32	0%	-
Haritah Global Private Limited	80%	11,209.69	0%	-





AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

	As at 31 March 2025	As at 31 March 2024
<b>12 Deferred tax assets (Net)</b>		
<b>A. Deferred Tax Asset</b>		
- Depreciation on fixed assets	83.47	17.32
- Brought forward losses	438.65	202.64
	<b>522.12</b>	<b>219.96</b>
<b>B. Deferred Tax Liability</b>	-	-
<b>Net Deferred Asset/ (Liability) (A-B)</b>	<b>522.12</b>	<b>219.96</b>

	As at 31 March 2025		As at 31 March 2024	
	Long-term	Short-term	Long-term	Short-term
<b>13 Loans and advances</b>				
<b>Unsecured, considered good</b>				
Loans and advances to related parties	-	53,940.78	-	3,295.78
Advances to employees	-	-	-	24.68
Advances to suppliers	-	8.00	-	-
	-	<b>53,948.78</b>	-	<b>3,320.46</b>

Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties repayable on demand:

	As at 31 March 2025		As at 31 March 2024	
Type of borrower	Amount outstanding	% of Total^	Amount outstanding	% of Total^
Associate company	53,940.78	99.99%	3,295.78	99.26%

^ represents percentage to the total Loans and Advances in the nature of loans

	As at 31 March 2025	As at 31 March 2024
<b>14 Other non-current assets</b>		
Balance with government authorities	1,464.91	1,439.28
Security deposits	135.00	110.00
	<b>1,599.91</b>	<b>1,549.28</b>



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

15 Trade receivables	As at 31 March 2025	As at 31 March 2024
Unsecured, considered good	298.96	1,075.42
Unsecured, considered doubtful	-	-
	<b>298.96</b>	<b>1,075.42</b>
Less: Provision for doubtful receivables	-	-
	<b>298.96</b>	<b>1,075.42</b>

15.1 Trade Receivables ageing schedule

Ageing for trade receivables – non-current outstanding as at 31 March 2025 is as follows:

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 months	6 months - 1-2 years	2-3 years	More than 3 years		
<b>Undisputed Trade receivables</b>							
- considered good		298.96	-	-	-	-	298.96
- considered doubtful		-	-	-	-	-	-
<b>Disputed Trade Receivables</b>							
- considered good		-	-	-	-	-	-
- considered doubtful		-	-	-	-	-	-
<b>Total</b>		<b>298.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>298.96</b>

Ageing for trade receivables – non-current outstanding as at 31 March 2024 is as follows:

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 months	6 months - 1-2 years	2-3 years	More than 3 years		
<b>Undisputed Trade receivables</b>							
- considered good		1,075.42	-	-	-	-	1,075.42
- considered doubtful		-	-	-	-	-	-
<b>Disputed Trade Receivables</b>							
- considered good		-	-	-	-	-	-
- considered doubtful		-	-	-	-	-	-
<b>Total</b>		<b>1,075.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,075.42</b>



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025  
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

**16 Cash and bank balances**

**Cash and cash equivalents**

Cash in hand

Balances with the banks

- In current accounts

**Other bank balances**

As at 31 March 2025	As at 31 March 2024
15.44	16.66
855.25	1,274.87
<b>870.69</b>	<b>1,291.53</b>
-	-
<b>870.69</b>	<b>1,291.53</b>

**17 Other current assets**

Accrued Interest

Dividend receivable

Security deposit

Prepaid expenses

Reimbursement receivable

As at 31 March 2025	As at 31 March 2024
1,360.47	634.08
0.15	-
35.00	35.00
7.87	24.95
0.04	4.15
<b>1,403.52</b>	<b>698.18</b>





**AMTZ Medpolis Square Private Limited****CIN: U45309TG2022PTC165875****Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025**  
**(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)**

	Year ended 31 March 2025	Year ended 31 March 2024
<b>18 Revenue from operations</b>		
Revenue from provision of services	6,267.55	9,760.54
	<b>6,267.55</b>	<b>9,760.54</b>
<b>19 Other income</b>		
Interest on unsecured loan	807.10	704.53
Interest on income tax refund	45.98	-
Dividend income	0.35	-
Interest income on fixed deposit	-	10.37
Other Income	2.63	-
Miscellaneous income	-	0.01
	<b>856.06</b>	<b>714.91</b>
<b>20 Cost of services</b>		
Construction, Material and Labour	609.08	99.27
Security guard charges	923.16	618.50
Power and fuel	125.08	110.75
	<b>1,657.32</b>	<b>828.52</b>
<b>21 Employee benefits expense</b>		
Salaries, wages & bonus	1,581.39	4,660.42
Staff Welfare Expenses	69.75	16.57
Contribution to Provident Fund and Other Funds	179.57	-
	<b>1,830.71</b>	<b>4,676.99</b>
<b>22 Finance costs</b>		
<b>Interest expense</b>		
- On borrowings	1,279.58	1,075.05
- On TDS	0.30	5.04
- On GST	0.05	8.16
<b>Other borrowing cost</b>		
- Loan Processing charges	-	4.12
	<b>1,279.93</b>	<b>1,092.37</b>



**AMTZ Medpolis Square Private Limited****CIN: U45309TG2022PTC165875****Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025  
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)**

	Year ended 31 March 2025	Year ended 31 March 2024
<b>23 Other expenses</b>		
Advertisement and Sales promotion expense	185.16	136.43
Auditor's remuneration (Refer note 24)	155.00	65.00
Share of loss from Partnership firm investment	35.68	-
Bank charges	1.57	0.37
Insurance	19.98	20.68
Legal and Professional charges	496.53	319.95
Other expenditure	31.71	11.67
Postage, Printing and stationery	62.78	62.77
Lease Rent (Refer Note 32)	642.00	520.00
Rates and taxes	16.65	0.50
Transportation charges	13.64	18.99
Repairs to automobiles	367.96	-
Office maintenance	104.66	170.74
Site expenditure	367.32	100.20
Travelling Expenses	545.34	848.47
Miscellaneous expenses	36.49	22.05
	<b>3,082.48</b>	<b>2,297.81</b>

	Year ended 31 March 2025	Year ended 31 March 2024
<b>24 Auditor's remuneration</b>		
<b>As auditors:</b>		
Statutory audit fees	155.00	65.00
	<b>155.00</b>	<b>65.00</b>

**25 Contingent Liabilities:**

Claims against the Company not acknowledged as debt: Rs. Nil (Previous Year: Rs. Nil)

**26 Capital and Other Commitments:****a. Capital Commitments:**

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

- 27** The Company has incurred losses during the year as well as during the preceeding year and has outstanding obligations and its current liabilities exceed cash and cash equivalents as at 31 March 2025 by Rs.69,518.28. The Company has taken short term borrowings from the shareholder promoters to fund its business plans. However, the promoters of the company has given assurance to provide funds to the company for meeting its future obligations and sustaining its operations. Accordingly, the financial statement of the Company have been prepared on a Going Concern Basis.



**AMTZ Medpolis Square Private Limited**

**CIN: U45309TG2022PTC165875**

**Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025**

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

**28 Other Statutory Information**

- i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
- ii. The Company does not have any transactions with companies struck off.
- iii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- v. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- vi. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
  - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
  - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- vii. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
  - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
  - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- viii. The Company does not have any such transaction which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)
- ix. The Company has not revalued its Property, Plant and Equipment during the year ended 31 March 2025.
- x. The Company has not held any Immovable property any time during the year ended 31 March 2024

**29 Earnings per share**

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

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Net profit after tax attributable to equity shareholders (in Rs.)	(8,90,726)	14,78,383
Weighted average number of shares outstanding during the year - Basic	10,000	10,000
Weighted average number of shares outstanding during the year - Diluted	10,000	10,000
Basic earnings per share (Rs.)	(89.07)	147.84
Diluted earnings per share (in Rs.)	(89.07)	147.84
Nominal value per equity share (in Rs.)	10.00	10.00

**30 Employee benefit plans:**

**a Defined contribution plans**

The Company makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Provident Fund and Employees State Insurance Scheme (ESIC) which are defined contribution plans. The Company has no obligations other than to make the specified contributions. The contributions are charged to the Statement of profit and loss as they accrue.

The Company has recognised the following amounts in the statement of profit and loss for the year:





AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Contribution to provident fund	75.47	-
Contribution to Employees' state insurance scheme	19.16	-

### 31 Related party disclosures

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

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

Description of relationship	Name of related parties
Holding Company	Modi Properties Private Limited (W.e.f. 27.04.2023)
Key management personnel	Soham Satish Modi (Director w.e.f. 23 August 2022) Gaurang Jayantilal Mody (Director w.e.f. 1 November 2023)
Associate Companies	AMTZ Medpolis Square 3663 Private Limited (W.e.f. 19.02.2024) AMTZ Medpolis Square 4554 Private Limited (W.e.f. 28.04.2023) AMTZ Medpolis Square 801 Private Limited (W.e.f. 28.04.2023) AMTZ Medpolis Square 702 Private Limited (Formerly known as AMTZ Medpolis Square 405 Private Limited) (W.e.f. 30.08.2023)
Enterprises in which Key Management personnel and /or their relatives have	Haritah Global Private Limited(Formerly Known as "JMK GEC Realtors Private Limited") Verdant Corporation Private Limited (formerly known as "SDNMKJ Realty Private Limited") Modi Properties Private Limited GV Research Centres Private Limited AMTZ Medpolis Square 1881 Private Limited AMTZ Medpolis Square 2772 Private Limited AMTZ Medpolis Square 7227 Private Limited Summit Sales LLP Summit Builders Vigyan Nacharam LLP Modi Soham HUF Modi Housing Private Limited

#### b. Transactions with related parties \*

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>Modi Properties Private Limited</b>		
Unsecured loan taken	61,745.44	6,296.48
Interest on unsecured loan	1,219.82	494.93
Services fee	351.11	146.98
<b>Modi Housing Private Limited</b>		
Purchases and Service fee	121.99	5.92



**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>Modi Soham HUF</b>		
Reimbursement of expenses	-	50.00
<b>AMTZ Medpolis Square 1881 Private Limited</b>		
Reimbursement of expenses	12.00	9.16
Unsecured loan given	170.00	-
<b>AMTZ Medpolis Square 2772 Private Limited</b>		
Reimbursement of expenses	12.00	9.00
Unsecured loan given	165.00	-
<b>AMTZ Medpolis Square 3663 Private Limited</b>		
Reimbursement of expenses	12.00	9.00
Investment in equity shares	-	20.00
Unsecured loan given	20,275	-
Interest income on unsecured loan	220	-
<b>AMTZ Medpolis Square 4554 Private Limited</b>		
Unsecured loan given	10,310.81	1,741.97
Interest income on unsecured loan	318.87	345.35
Reimbursement of expenses	-	10.50
Sale of service	3,058.78	4,880.27
<b>AMTZ Medpolis Square 6336 Private Limited</b>		
Reimbursement of expenses	4.15	-
<b>AMTZ Medpolis Square 702 Private Limited</b>		
Reimbursement of expenses	12.00	100.92
Investment in equity shares	-	20.00
Unsecured loan given	20,070.00	-
Interest income on unsecured loan	220.15	-
<b>AMTZ Medpolis Square 7227 Private Limited</b>		
Reimbursement of expenses	12.00	12.66
Unsecured loan given	185.00	-
<b>AMTZ Medpolis Square 801 Private Limited</b>		
Unsecured loan given	623.27	2,311.16
Interest income on unsecured loan	48.58	359.18
Reimbursement of expenses	-	98.13
Sale of service	3,058.78	4,880.27
<b>Vigyan Nacharam LLP (AMTZ Medpolis Helathcare LLP)</b>		
Investment made	15.00	-
Unsecured loan given	10,110.00	-
Sale of services	150.00	-
<b>Summit builders</b>		
Service fee	1.58	-
Reimbursement of expenses	172.57	-
Security Deposit	25.00	-



**AMTZ Medpolis Square Private Limited**

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Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)</b>		
Interest on unsecured loan	-	116.80
Sale of investment in equity shares	-	80.00
<b>Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)</b>		
Interest on unsecured loan	-	412.95
Sale of investment in equity shares	-	80.00
<b>Summit Sales LLP</b>		
Purchases	-	67.34
Service fee	24.41	111.35

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

Particulars	As at 31 March 2025	As at 31 March 2024
<b>Soham Satish Modi</b>		
Share capital balance	0.01	10.00
<b>Modi Properties Private Limited</b>		
Share capital	99.99	99.99
Unsecured loan payable	68,391.14	7,165.70
Interest payable on unsecured loan	1,097.84	445.44
Service fee payable	14.43	-
<b>AMTZ Medpolis Square 4554 Private Limited</b>		
Short term loan receivable	13,145.43	2,834.62
Interest receivable on unsecured loan	286.98	310.81
Investment in equity share	20.00	20.00
Service fee receivable	149.48	537.71
<b>AMTZ Medpolis Square 801 Private Limited</b>		
Short term loan receivable	1,084.43	461.16
Interest receivable on unsecured loan	43.72	323.27
Investment in equity share	20.00	20.00
Service fee receivable	149.48	537.71
<b>AMTZ Medpolis Square 6336 Private Limited</b>		
Reimbursement receivable	-	4.15
<b>AMTZ Medpolis Square 702 Private Limited (Formerly known as</b>		
Reimbursement receivable	-	-
Short term loan receivable	20,070.00	-
Interest receivable on unsecured loan	198.13	-
Investment in equity shares	20.00	20.00





**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

Particulars	As at 31 March 2025	As at 31 March 2024
<b>Haritah Global Private Limited (Formerly known as JMK GEC)</b>		
Share capital	-	-
Unsecured loan payable	-	-
Interest payable on unsecured loan	-	-
<b>Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)</b>		
Interest payable on unsecured loan	-	371.57
<b>Modi Housing Private Limited</b>		
Sundry creditor	7.18	3.86
<b>AMTZ Medpolis Square 3663 Private Limited</b>		
Investment in equity shares	20.00	20.00
Short term loan receivable	20,275.00	-
Interest receivable on unsecured loan	219.51	-
<b>Vigyan Nacharam LLP (AMTZ Medpolis Helathcare LLP )</b>		
Investment made	15.00	-
Unsecured loan given	10,110.00	-
<b>Summit Builders</b>		
Reimbursement payable	0.91	-
Deposit	25.00	-

**32 Leases**

The Company has entered into operating lease agreements for certain premises and such leases include non-cancellable leases. Lease rent expense recognised in the Statement of profit and loss for the year ended 31 March 2025 in respect of operating lease (non-cancellable) is Rs. 642.00 thousands (31 March 2024: Rs. 520.00 thousands)

Certain non-cancellable operating leases extend upto a maximum of two years from their respective dates of inception. Maximum obligations on long term non-cancellable operating leases in accordance with the rent stated in the respective agreements are as under:

	Year ended 31 March 2025	Year ended 31 March 2024
Not later than 1 year		432.00
Later than 1 year but not later than 5 years		
Later than 5 years		
<b>Total</b>	<b>-</b>	<b>432</b>

- 33** In terms of provisions of Accounting Standard 22 issued by ICAI, deferred tax asset has been recognised in respect of accumulated tax losses to the extent there is certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

**34 Regrouping/ Reclassification:**

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosures.



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of Standalone Financial Statements as at and for the year ended 31 March 2025

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

### 35 Additional Regulatory Information

#### - Ratios

Ratios	Numerator	Denominator	FY 2024-24	FY 2023-23	Variance	Reason
Current Ratio (in times)	Total current assets	Total current liabilities	0.80	0.67	19%	NA
Debt-Equity Ratio (in times)	Total Debt <sup>1</sup>	Total equity	(47.27)	(13.89)	240%	Primarily due to increase in short term borrowing
Debt Service Coverage Ratio (in times)	Earning for Debt Service <sup>2</sup>	Debt service <sup>3</sup>	0.58	2.63	-78%	Primarily due to losses incurred during the year
Return on Equity Ratio (in %)	Profit for the year less Preference dividend	Average total equity	NA	-1.13%	NA	Primarily due to losses incurred during the year
Inventory turnover ratio (in times)	Cost of goods sold	Average inventory	NA	NA	NA	NA
Trade Receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	9.12	18.15	-50%	Primarily due to decrease in sale made during the year
Trade payables turnover ratio (in times)	Cost of goods sold	Average trade payables	11.50	NA	NA	NA
Net capital turnover ratio (in times)	Revenue from operations	Average working capital	(0.44)	(3.16)	-86%	The change is primarily due to increase in borrowings and advance given
Net profit ratio (in %)	Profit for the year	Revenue from operations	-14.21%	15.15%	-194%	Primarily due to decrease in sale made during the year
Return on Capital employed (in %)	Profit before tax and finance costs	Capital employed <sup>4</sup>	0.13%	-2315.55%	-100%	Primarily due to losses incurred during the year
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury	NA	NA	NA	NA

<sup>1</sup> Long-Term borrowings + Short-Term borrowings

<sup>2</sup> Net profit after tax + Non-cash operating expenses like depreciation + Interest

<sup>3</sup> Term loan Interest + Principal repayments

<sup>4</sup> Tangible Network + Total Debt + Deferred tax liability

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 014987S

Ashish Agarwal

Partner

Membership No: 222861

UDIN: 25222861BmVUWU2772

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

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

Gaurang Jayantilal Mody

Director

DIN: 00522520

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

Soham Satish Modi

Director

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025



**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

**Consolidated Balance Sheet as at 31 March 2025**

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

Particulars	Note	As at 31 March 2025	As at 31 March 2024
<b>Equity and liabilities</b>			
<b>Shareholders' funds</b>			
Share capital	3	100.00	100.00
Reserves and surplus	4	(1,637.93)	(746.62)
		<b>(1,537.93)</b>	<b>(646.62)</b>
<b>Non-current liabilities</b>			
Long-term borrowings	5	323.76	465.68
		<b>323.76</b>	<b>465.68</b>
<b>Current liabilities</b>			
Short-term borrowings	6	68,594.31	7,411.33
Trade payables	7		
- total outstanding dues of micro enterprises and small enterprises		22.60	16.20
- total outstanding dues of creditors other than micro enterprises and small enterprises		151.82	97.72
Other current liabilities	8	1,789.51	1,878.09
Short-term provisions	9	101.50	69.28
		<b>70,659.74</b>	<b>9,472.62</b>
<b>Total</b>		<b>69,445.58</b>	<b>9,291.68</b>
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment and Intangible assets			
- Property plant and equipment	10	699.38	1,126.11
Non-current investments	11	10,102.23	10.75
Deferred tax assets (Net)	12	522.12	219.96
Other non-current assets	14	1,599.91	1,549.28
		<b>12,923.63</b>	<b>2,906.10</b>
<b>Current assets</b>			
Trade receivables	15	298.96	1,075.42
Cash and bank balances	16	870.69	1,291.53
Short-term loans and advances	13	53,948.78	3,320.46
Other current assets	17	1,403.52	698.18
		<b>56,521.95</b>	<b>6,385.58</b>
<b>Total</b>		<b>69,445.58</b>	<b>9,291.68</b>

**Corporate Information & Significant accounting policies 1 & 2**

See accompanying Notes (2.1-35) forming an integral part of the Consolidated Financial Statements

As per our report of even date attached

For A S Agarwal &amp; Co.

Chartered Accountants

Firm Registration No. 014987S

Ashish Agarwal  
Partner

Membership No: 222861

UDIN: 25222861BMUUXR7735

Place : Hyderabad

Date : 29<sup>th</sup> September 2025For and on behalf of the Board of Directors of  
AMTZ Medpolis Square Private LimitedGaurang Jayantilal Mody  
Director

DIN: 00522520

Place : Hyderabad

Date : 29<sup>th</sup> September 2025Soham Satish Modi  
Director

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Statement of Consolidated Profit and Loss for the year ended 31 March 2025

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

Particulars	Note	Year ended 31 March 2025	Year ended 31 March 2024
<b>Income</b>			
Revenue from operations	18	6,267.55	9,760.54
Other income	19	856.06	714.91
<b>Total Income</b>		<b>7,123.62</b>	<b>10,475.45</b>
<b>Expenses</b>			
Cost of services	20	1,657.32	-
Employee benefits expense	21	1,830.71	4,676.99
Finance costs	22	1,279.93	1,092.37
Depreciation and amortisation expense	10	466.06	321.33
Other expenses	23	3,082.48	3,126.33
<b>Total Expenses</b>		<b>8,316.50</b>	<b>9,217.03</b>
<b>Profit before share of loss from associates, tax</b>		<b>(1,192.89)</b>	<b>1,258.42</b>
Share of loss from associates (net)		0.58	39.42
<b>Profit before tax</b>		<b>(1,193.47)</b>	<b>1,219.01</b>
<b>Tax expense</b>			
Deferred tax		(302.16)	(219.96)
		<b>(302.16)</b>	<b>(219.96)</b>
<b>Profit/ (Loss) for the period</b>		<b>(891.31)</b>	<b>1,438.96</b>
<b>Earnings per equity share</b>	28		
Basic (in Rs.)		(89.13)	143.90
Diluted (in Rs.)		(89.13)	143.90
Face value per share (in Rs.)		10.00	10.00

Corporate Information & Significant accounting policies 1 & 2

See accompanying Notes (2.1-35) forming an integral part of the Consolidated Financial Statements

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 014987S

Ashish Agarwal

Partner

Membership No: 222861

UDIN: 25222861BHUUXR7735

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

For and on behalf of the Board of Directors of

AMTZ Medpolis Square Private Limited

Gaurang Jayantilal Mody

Director

DIN: 00522520

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

Soham Satish Modi

Director

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

**Consolidated Cash Flow Statement for the year ended 31 March 2025**

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

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>Cash flow from operating activities</b>		
Profit before tax	(1,193.47)	1,219.01
<b>Adjustments for :</b>		
Depreciation and amortisation expense	466.06	321.33
Derecognition of subsidiary losses	-	212.67
Dividend income	0.35	-
Interest on fixed deposit	-	(10.37)
Interest on unsecured loan	(807.10)	(704.53)
Interest Expenses	1,279.58	1,075.05
Profit on sale of shares	(2.63)	-
Share of loss from Partnership firm	35.68	-
Share of Loss from associates	0.58	39.42
<b>Operating profit before working capital changes</b>	<b>(220.94)</b>	<b>2,152.58</b>
<b>Adjustments for working capital changes:</b>		
(Increase)/decrease in trade receivables	776.45	(1,075.42)
(Increase)/decrease in other assets	21.05	(4.53)
(Increase)/ decrease in other non current assets	391.47	(188.86)
Increase/ (decrease) in trade payables	60.50	(28.53)
Increase/ (decrease) in provisions	32.22	(121.28)
Increase/ (decrease) in other current liabilities	(268.49)	233.19
<b>Cash generated from operating activities</b>	<b>792.26</b>	<b>967.15</b>
Income taxes paid (net of refunds)	(442.09)	(1,056.64)
<b>Net cash generated from/ (used in) operating activities (A)</b>	<b>350.16</b>	<b>(89.49)</b>
<b>Cash flow from investing activities</b>		
Capital work in progress	-	63,311.63
Loans and advances repaid/ (granted)	(50,628.32)	(3,213.59)
Purchase of property, plant and equipment (including intangibles)	(39.33)	(1,311.97)
Interest received	-	11.53
Interest received on unsecured loans	80.71	999.98
Net investment in Associates and LLPs	(10,125.46)	(50.17)
<b>Net cash generated from/ (used in) investing activities (B)</b>	<b>(60,712.40)</b>	<b>59,747.40</b>
<b>Cash flow from financing activities</b>		
Proceeds from/ (repayment of) long term borrowings (net)	(141.91)	465.68
Proceeds from/ (repayment of) short term borrowings (net)	61,182.98	(61,788.67)
Interest paid	(1,099.67)	(1,612.51)
<b>Net cash generated from/(used in) financing activities ( C)</b>	<b>59,941.40</b>	<b>(62,935.51)</b>
<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>(420.84)</b>	<b>(3,277.60)</b>
Cash and cash equivalents at the beginning of the year	1,291.53	4,569.13
<b>Cash and cash equivalents at the end of the year</b>	<b>870.69</b>	<b>1,291.53</b>



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Consolidated Cash Flow Statement for the year ended 31 March 2025

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

Notes:

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in AS-3 on Cash
2. Cash and bank balances comprises of:

Particulars	As at 31 March 2025	As at 31 March 2024
Cash in hand	15.44	16.66
Balance with banks		
- in current accounts	855.25	1,274.87
<b>Cash and cash equivalents (as per AS-3 Cash flow statement)</b>	<b>870.69</b>	<b>1,291.53</b>
Other bank balance	-	-
<b>Cash and bank balances as per Note 16</b>	<b>870.69</b>	<b>1,291.53</b>

3. Reconciliation of liabilities from financing activities:

**(a) Short term borrowings**

Particulars	As at 31 March 2025	As at 31 March 2024
Opening Balance	7,411.33	69,200.00
Proceeds	61,745.44	6,296.48
Current maturities of long term borrowings	203.17	245.63
Repayment	765.63	(68,330.78)
<b>Closing Balance</b>	<b>68,594.31</b>	<b>7,411.33</b>

Corporate Information & Significant accounting policies 1 & 2

See accompanying Notes (2.1-35) forming an integral part of the Consolidated Financial Statements

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 014987S

Ashish Agarwal  
Partner

Membership No: 222861

UDIN: 25222861BMVUXR7735

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

For and on behalf of the Board of Directors of

AMTZ Medpolis Square Private Limited

Gaurang Jayantilal Mody

Director

DIN: 00522520

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

Soham Satish Modi

Director

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025



Handwritten signatures of Gaurang Jayantilal Mody and Soham Satish Modi, with a circular stamp of AMTZ Medpolis Square Private Limited, SEC-BAD.



**AMTZ Medpolis Square Private Limited**

**CIN: U45309TG2022PTC165875**

**Significant accounting policies and other explanatory information as at and for the year ended**

**1 Corporate Information**

The Consolidated Financial Statements comprise financial statements of AMTZ Medpolis Square Private Limited ("the Company") and its associated (collectively referred to as "the Group") for the year ended 31st March, 2025.

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

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

<b>Name of Associate enterprises</b>	<b>Proportion of ownership interest</b>
AMTZ Medpolis Square 4554 Private Limited	20.00%
AMTZ Medpolis Square 801 Private Limited	20.00%
AMTZ Medpolis Square 702 Private Limited	20.00%
AMTZ Medpolis Square 3663 Private Limited	20.00%

**Principles of Consolidation**

The Consolidated Financial Statements have been prepared in accordance with Accounting Standard (AS) 23, "Accounting for Investments in Associates in Consolidated Financial Statements", as notified under the Companies (Accounting Standards) Rules, 2006, as amended.

The Consolidated Financial Statements include the Company's share of the profits or losses of its associates, which have been accounted for using the equity method of accounting. Under this method, the investment in the associate is initially recorded at cost and adjusted thereafter for the post-acquisition change in the Company's share of the associate's net assets. The Company's share of the associate's profits or losses is recognised in the Consolidated Statement of Profit and Loss.

When the Company's share of losses in an associate equals or exceeds the carrying amount of its investment in the associate, the investment is reported at nil value, and recognition of further losses is discontinued unless the Company has incurred obligations or made payments on behalf of the associate.

The investments in associates not accounted for using the equity method are carried at cost less provision for diminution, if any, other than temporary, in value of such investments.



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

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

## 2 Significant accounting policies

### 2.1 Basis of accounting and preparation of Consolidated Financial Statements

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

#### i. Use of estimates

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

#### ii. Cash and bank balances

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

#### iii. Cash flow statement

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

### 2.2 Summary of significant accounting policies

#### a. Revenue Recognition

The Group recognises revenue from services as per the agreement entered with the customers.

#### Other Income

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



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

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

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

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

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

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

Asset	Management estimate
Furniture & Fixture	10 years
Computers	3 years
Vehicles	8 years
Office Equipment	5 years

**c. Foreign Currency Transactions and Translations**

**i. Initial Recognition**

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

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

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

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

**iii. Treatment of Exchange Differences**

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

**e. Investments:**

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

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





**AMTZ Medpolis Square Private Limited**

**CIN: U45309TG2022PTC165875**

**Significant accounting policies and other explanatory information as at and for the year ended**

**f. Earnings per Share:**

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

**g. Employee Benefits:**

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

**h. Provisions and Contingent Liabilities:**

i. Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if:

- a) The Group has a present obligation as a result of a past event;
- b) Probable outflow of resources is expected to settle the obligation; and
- c) The amount of the obligation can be reliably estimated.

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

iii. Contingent Liability is disclosed in the case of

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

iv. Contingent Assets are neither recognized, nor disclosed.

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

**i. Taxes:**

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

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

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



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

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

**j. Impairment of Assets:**

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

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

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

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

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

**k. Leases**

Lease arrangements where the risk and rewards are incidental to ownership of an asset substantially vest with the lessor are recognised as operating lease. Lease payments under operating lease are recognised as an expense in the statement of profit and loss as per the

**l. Operating cycle**

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



A handwritten signature in blue ink, appearing to be "V. K. Singh".



**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025

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

**3 Share capital**

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	Amount	No. of shares	Amount
<b>Authorised share capital</b>				
Equity shares of Rs. 10 each	1,00,000.00	1,000.00	1,00,000.00	1,000.00
	<b>1,00,000.00</b>	<b>1,000.00</b>	<b>1,00,000.00</b>	<b>1,000.00</b>

**Issued, subscribed and fully paid up shares**

Equity shares of Rs. 10 each	10,000.00	100.00	10,000.00	100.00
	<b>10,000.00</b>	<b>100.00</b>	<b>10,000.00</b>	<b>100.00</b>

**a) Reconciliation of share capital**

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	10,000.00	100.00	10,000.00	100.00
Shares issued during the year	-	-	-	-
Balance at the end of the year	<b>10,000.00</b>	<b>100.00</b>	<b>10,000.00</b>	<b>100.00</b>

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

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	% Holding	No. of shares	% Holding
<b>Equity shares of Rs. 10 each</b>				
Modi Properties Private Limited*	9,999.00	100%	9,999.00	100%
	<b>9,999.00</b>	<b>100%</b>	<b>9,999.00</b>	<b>100%</b>

\* The beneficial interest of 1 equity share registered in the name of Mr. Soham Satish Modi lies with Modi Properties Private Limited. Thereby, Modi Properties Private Limited holds 100% of the equity share capital.

**c) Equity Shares held by the Holding Company**

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	% Holding	No. of shares	% Holding
<b>Equity shares of Rs. 10 each</b>				
Modi Properties Private Limited*	9,999.00	100%	9,999.00	100%
	<b>9,999.00</b>	<b>100%</b>	<b>9,999.00</b>	<b>100%</b>

\*The beneficial interest of 1 equity share registered in the name of Mr. Soham Satish Modi lies with Modi Properties Private Limited. Thereby, Modi Properties Private Limited holds 100% of the equity share capital.

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

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

The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting, except interim dividend. During the year ended 31 March 2025, no dividend has been declared by the Board of directors (Previous year - Nil).

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





AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025  
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

**e) Disclosure of Shareholding of Promoters**

Disclosure of shareholding of promoters as at 31 March 2025 is as follows:

Promoter name	Shares held by promoters %				% Change during the year
	As at 31 March 2025		As at 31 March 2024		
	No. of shares	% of total shares	No. of shares	% of total shares	
Modi Properties Private Limited	9,999.00	99.99%	9,999.00	99.99%	-
Soham Satish Modi	1.00	0.01%	1.00	0.01%	0.00
	10,000.00	100.00%	10,000.00	100.00%	0.00

\* The beneficial interest of 1 equity share registered in the name of Mr. Soham Satish Modi lies with Modi Properties Private Limited. Thereby, Modi Properties Private Limited holds 100% of the equity share capital.

**4 Reserves and surplus**

	As at 31 March 2025	As at 31 March 2024
<b>Surplus/ (deficit) in the Statement of Profit and Loss</b>		
Balance at the beginning of the year	(746.62)	(3,327.78)
Add: Recognition of interest income (refer note 25)	-	929.52
Add: Profit on sale of shares of subsidiaries (refer note 25)	-	212.67
Add : Profit/ (loss) for the year	(891.31)	1,438.96
<b>Balance at the end of the year</b>	<b>(1,637.93)</b>	<b>(746.62)</b>
<b>Total</b>	<b>(1,637.93)</b>	<b>(746.62)</b>

**5 Long-term borrowings**

**Secured**

Term loan

- from banks (Refer Note (a) below)

Less: Current maturities of Long term borrowings

	As at 31 March 2025	As at 31 March 2024
	526.94	711.31
	(203.17)	(245.63)
	<b>323.76</b>	<b>465.68</b>

**Note:**

(a) The Company availed term loan (Commercial Vehicle Loan) from ICICI Bank for the vehicle to be used for business purpose. The loan amount sanctioned is Rs. 8,10,000. The loan carries an interest rate of 9.75% p.a. and is secured with a charge on the Vehicle.



**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025  
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)**6 Short-term borrowings****Unsecured**

Loans and advances from related parties

- from others (Refer Note (a) below)

Current maturities of long term borrowings (Refer Note 5)

As at 31 March 2025	As at 31 March 2024
68,391.14	7,165.70
203.17	245.63
<b>68,594.31</b>	<b>7,411.33</b>

**Note:**

(a) During the year, the Company had taken unsecured demand loan from its Group company. Further, interest @ 7.25% p.a. is being paid on such loan.

**7 Trade payables**Total outstanding dues of micro enterprises and small enterprises  
(Refer note 7.1 below)Total outstanding dues of creditors other than micro enterprises and  
small enterprises (Refer note 7.1 below)

As at 31 March 2025	As at 31 March 2024
22.60	16.20
151.82	97.72
<b>174.42</b>	<b>113.92</b>

**7.1 Trade Payables ageing schedule****Ageing for trade payables outstanding as at 31 March 2025 is as follows:**

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	22.60	-	-	-	22.60
Others	-	151.82	-	-	-	151.82
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>174.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>174.42</b>

**Ageing for trade payables outstanding as at 31 March 2024 is as follows:**

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	16.20	-	-	-	16.20
Others	-	97.72	-	-	-	97.72
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>113.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113.92</b>



**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025

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

**7.2 The disclosure pursuant to Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) are as follows:**

The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year

- Principal amount	22.60	16.20
- Interest thereon, included in finance cost	-	-

The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.

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The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006.

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The amount of interest accrued and remaining unpaid at the end of each accounting year; and

-	-
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The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure.

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Disclosure of payable to vendors as defined under the 'Micro, Small and Medium Enterprises Development Act, 2006' is based on the information available with the Company regarding the status of registration of such vendors under the said Act, as per the intimation received from them on requests made by the Company.

**8 Other current liabilities**

Statutory dues payable  
Employee Compensation payables  
Employee reimbursements payable  
Rent payable  
Other payables  
Interest accrued but not due on borrowings

	As at 31 March 2025	As at 31 March 2024
Statutory dues payable	416.58	633.10
Employee Compensation payables	189.66	250.81
Employee reimbursements payable	9.74	5.92
Rent payable	66.05	66.05
Other payables	5.36	-
Interest accrued but not due on borrowings	1,102.12	922.21
	<b>1,789.51</b>	<b>1,878.09</b>

**9 Short-term provisions****Others**

Provision for Audit fee  
Provision for Expenses

	As at 31 March 2025	As at 31 March 2024
Provision for Audit fee	99.00	58.50
Provision for Expenses	2.50	10.78
	<b>101.50</b>	<b>69.28</b>





AMTZ Medpolis Square Private Limited

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Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025

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

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

**10 Property, plant and equipment**

Gross block	Computer s	Office equipment	Vehicles	Furniture and Fixture	Total
Balance as at 01 April 2023	94.07	59.91	-	-	153.98
Additions	29.93	66.00	1,093.04	123.00	1,311.97
Disposals	-	-	-	-	-
Balance as at 31 March 2024	124.00	125.91	1,093.04	123.00	1,465.94
Additions	-	22.46	-	16.88	39.33
Disposals	-	-	-	-	-
Balance as at 31 March 2025	124.00	148.37	1,093.04	139.88	1,505.28
<b>Accumulated depreciation</b>					
Balance as at 01 April 2023	14.81	3.69	-	-	18.50
Depreciation	58.66	40.84	201.08	20.76	321.33
Reversal on disposal of assets	-	-	-	-	-
Balance as at 31 March 2024	73.47	44.53	201.08	20.76	339.84
Depreciation	47.96	41.81	342.22	34.07	466.06
Reversal on disposal of assets	-	-	-	-	-
Balance as at 31 March 2025	121.432	86.334	543.30	54.84	805.90
<b>Net block</b>					
Balance as at 31 March 2024	50.53	81.38	891.96	102.24	1,126.11
Balance as at 31 March 2025	2.57	62.03	549.74	85.04	699.38

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**AMTZ Medpolis Square Private Limited**

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

**11 Non-current investments****Other Investments****(a) Investments in equity instruments of Associate, unquoted**

	As at 31 March 2025	As at 31 March 2024
AMTZ Medpolis Square 801 Private Limited 2000 shares (31 March 2024: 2,000 shares) of Rs. 10 each	-	-
AMTZ Medpolis Square 4554 Private Limited 2000 shares (31 March 2024: 2,000 shares) of Rs. 10 each	-	-
AMTZ Medpolis Square 702 Private Limited 2000 shares (31 March 2024: 2,000 shares) of Rs. 10 each	-	-
AMTZ Medpolis Square 3663 Private Limited 2000 shares (31 March 2024: 2,000 shares) of Rs. 10 each	-	0.58
	-	<b>0.58</b>

**Others****Other non-current investments**

ITC Limited 25 equity shares of Rs. 516.45 each (31 March 2024: 25 equity shares of Rs. 406.78 each)	12.91	10.17
AMTZ Medpolis Healthcare LLP (Formerly known as "Vigyan Nacharam LLP") (Refer Note (b) below)	10,089.32	-
	<b>10,102.23</b>	<b>10.17</b>

**Total investments**

	<b>10,102.23</b>	<b>10.75</b>
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**Notes:**

(a) Aggregate amount of quoted investments	12.91	10.17
Market value of Quoted Investments	10.24	10.71
Aggregate amount of unquoted	10,089.32	0.58
Provision for diminution in value of investments	-	-

**(b) Details of Investment in Partnership firms**

(i) The Company is partner of firm M/s. AMTZ Medpolis Healthcare LLP (Formerly known as "Vigyan Nacharam LLP"). The share of Profit/(Loss) for the year is Rs. 35,684. The details of partners of the firm are as under:

Name of the partner	As at 31 March 2025		As at 31 March 2024	
	% of share	Capital Balances (In '000)	% of share	Capital Balances (In '000)
Modi Properties Private Limited	5%	(54.00)	90%	(73.04)
Waseem Akhar	0%	-	10%	3.67
AMTZ Medpolis Square Private Limited	15%	10,089.32	0%	-
Haritah Global Private Limited	80%	11,209.69	0%	-



**AMTZ Medpolis Square Private Limited**
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**(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)**

	As at 31 March 2025	As at 31 March 2024
<b>12 Deferred tax assets (Net)</b>		
<b>A. Deferred Tax Asset</b>		
- Depreciation on fixed assets	83.47	17.32
- Brought forward losses	438.65	202.64
	<b>522.12</b>	<b>219.96</b>
<b>B. Deferred Tax Liability</b>	-	-
<b>Net Deferred Asset/ (Liability) (A-B)</b>	<b>522.12</b>	<b>219.96</b>

	As at 31 March 2025		As at 31 March 2024	
	Long-term	Short-term	Long-term	Short-term
<b>13 Loans and advances</b>				
<i>Unsecured, considered good</i>				
Loans and advances to related parties	-	53,940.78	-	3,295.78
Advances to employees	-	-	-	24.68
Advances to suppliers	-	8.00	-	-
	-	<b>53,948.78</b>	-	<b>3,320.46</b>

**Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties repayable on demand:**

	As at 31 March 2025		As at 31 March 2024	
Type of borrower	Amount outstanding	% of Total^	Amount outstanding	% of Total^
Associate company	53,940.78	99.99%	3,295.78	99.26%

^ represents percentage to the total Loans and Advances in the nature of loans

	As at 31 March 2025	As at 31 March 2024
<b>14 Other non-current assets</b>		
Balance with government authorities	1,464.91	1,439.28
Security deposits	135.00	110.00
	<b>1,599.91</b>	<b>1,549.28</b>
<b>15 Trade receivables</b>		
Unsecured, considered good	298.96	1,075.42
Less: Provision for doubtful receivables	-	-
	<b>298.96</b>	<b>1,075.42</b>

**15.1 Trade Receivables ageing schedule**

**Ageing for trade receivables – outstanding as at 31 March 2025 is as follows:**

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 months	6 months - 1-2 years	2-3 years	More than 3 years		
<b>Undisputed Trade receivables</b>							
- considered good		298.96	-	-	-	-	298.96
- considered doubtful		-	-	-	-	-	-
<b>Disputed Trade Receivables</b>							
- considered good		-	-	-	-	-	-
- considered doubtful		-	-	-	-	-	-
<b>Total</b>		<b>298.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>298.96</b>





AMTZ Medpolis Square Private Limited

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Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025

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

Ageing for trade receivables – outstanding as at 31 March 2024 is as follows:

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 months	6 months - 1-2 years	2-3 years	More than 3 years		
<i>Undisputed Trade receivables</i>							
- considered good		1,075.42	-	-	-	-	1,075.42
- considered doubtful		-	-	-	-	-	-
<i>Disputed Trade Receivables</i>							
- considered good		-	-	-	-	-	-
- considered doubtful		-	-	-	-	-	-
<b>Total</b>		<b>1,075.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,075.42</b>

16 Cash and bank balances

	As at 31 March 2025	As at 31 March 2024
<b>Cash and cash equivalents</b>		
Cash in hand	15.44	16.66
Balances with the banks		
- In current accounts	855.25	1,274.87
	<b>870.69</b>	<b>1,291.53</b>
<b>Other bank balances</b>		
	<b>870.69</b>	<b>1,291.53</b>

17 Other current assets

	As at 31 March 2025	As at 31 March 2024
Accrued Interest	1,360.47	634.08
Dividend receivable	0.15	-
Security deposit	35.00	35.00
Prepaid expenses	7.87	24.95
Reimbursement receivable	0.04	4.15
	<b>1,403.52</b>	<b>698.18</b>

*[Signature]*



**AMTZ Medpolis Square Private Limited**

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**Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 202**  
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

<b>18 Revenue from operations</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Revenue from provision of services	6,267.55	9,760.54
	<b>6,267.55</b>	<b>9,760.54</b>
<b>19 Other income</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Interest on unsecured loan	807.10	704.53
Interest on income tax refund	45.98	-
Dividend income	0.35	-
Interest income on fixed deposit	-	10.37
Other Income	2.63	0.01
	<b>856.06</b>	<b>714.91</b>
<b>20 Cost of services</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Construction, Material and Labour	609.08	-
Security guard charges	923.16	-
Power and fuel	125.08	-
	<b>1,657.32</b>	<b>-</b>
<b>21 Employee benefits expense</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Salaries, wages & bonus	1,581.39	4,660.42
Staff Welfare Expenses	69.75	16.57
Contribution to Provident Fund and Other Funds	179.57	-
	<b>1,830.71</b>	<b>4,676.99</b>
<b>22 Finance costs</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
<b>Interest expense</b>		
- On borrowings	1,279.58	1,075.05
- On TDS	0.30	5.04
- On GST	0.05	8.16
<b>Other borrowing cost</b>		
- Loan Processing charges	-	4.12
	<b>1,279.93</b>	<b>1,092.37</b>



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Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 202  
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

**23 Other expenses**

	Year ended 31 March 2025	Year ended 31 March 2024
Advertisement and Sales promotion expense	185.16	136.43
Auditor's remuneration (Refer note 24)	156.00	65.00
Share of loss from Partnership firm investment	35.68	-
Operating Expenditure	-	99.27
Bank charges	1.57	0.37
Insurance	19.98	20.68
Legal and Professional charges	496.53	319.95
Power and fuel	-	110.75
Other expenditure	31.71	11.67
Postage, Printing and stationery	62.78	62.77
Lease Rent (Refer Note 31)	642.00	520.00
Rates and taxes	16.65	0.50
Security guard charges	-	618.50
Transportation charges	13.64	18.99
Repairs to automobiles	367.96	-
Office maintenance	104.66	170.74
Site expenditure	367.32	100.20
Travelling Expenses	545.34	848.47
Miscellaneous expenses	35.49	22.05
	<b>3,082.48</b>	<b>3,126.33</b>

**24 Auditor's remuneration**

	Year ended 31 March 2025	Year ended 31 March 2024
<b>As auditors:</b>		
Statutory audit fees	155.00	65.00
Out of pocket expenses	1.00	-
	<b>156.00</b>	<b>65.00</b>

**25 Contingent Liabilities:**

Claims against the Company not acknowledged as debt: Rs. Nil (Previous Year: Rs. Nil)

**26 Capital and Other Commitments:**

**a. Capital Commitments:**

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





**AMTZ Medpolis Square Private Limited**

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**Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025**

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

**27 Other Statutory Information**

- i. The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
- ii. The Group does not have any transactions with companies struck off.
- iii. The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv. The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- v. The Group has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- vi. The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
  - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or
  - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- vii. The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group
  - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
  - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- viii. The Group does not have any such transaction which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)
- ix. The Group has not revalued its Property, Plant and Equipment during the year ended 31 March 2025.
- x. The Group has not held any Immovable property any time during the year ended 31 March 2024

**28 Earnings per share**

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

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Net profit after tax attributable to equity shareholders (in Rs.)	(8,91,307)	14,38,964
Weighted average number of shares outstanding during the year - Basic	10,000	10,000
Weighted average number of shares outstanding during the year - Diluted	10,000	10,000
Basic earnings per share (Rs.)	(89.13)	143.90
Diluted earnings per share (in Rs.)	(89.13)	143.90
Nominal value per equity share (in Rs.)	10.00	10.00



AMTZ Medpolis Square Private Limited

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Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025  
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**29 Employee benefit plans:**

**a Defined contribution plans**

The Group makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Provident Fund and Employees State Insurance Scheme (ESIC) which are defined contribution plans. The Group has no obligations other than to make the specified contributions. The contributions are charged to the Statement of profit and loss as they accrue.

The Group has recognised the following amounts in the statement of profit and loss for the year:

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Contribution to provident fund	75.47	-
Contribution to Employees' state insurance scheme	19.16	-

**30 Related party disclosures**

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

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

Description of relationship	Name of related parties
Holding Company	Modi Properties Private Limited (W.e.f. 27.04.2023)
Key management personnel	Soham Satish Modi (Director w.e.f. 23 August 2022) Gaurang Jayantilal Mody (Director w.e.f. 1 November 2023)
Associate Companies	AMTZ Medpolis Square 3663 Private Limited (W.e.f. 19.02.2024) AMTZ Medpolis Square 4554 Private Limited (W.e.f. 28.04.2023) AMTZ Medpolis Square 801 Private Limited (W.e.f. 28.04.2023) AMTZ Medpolis Square 702 Private Limited (W.e.f. 30.08.2023)
Enterprises in which Key Management personnel and /or their relatives have significant influence	Haritah Global Private Limited (Formerly Known as "JMK GEC Realtors Private Limited") Verdant Corporation Private Limited (formerly known as "SDNMKJ Realty Private Limited") Modi Properties Private Limited GV Research Centres Private Limited AMTZ Medpolis Square 1881 Private Limited AMTZ Medpolis Square 2772 Private Limited AMTZ Medpolis Square 7227 Private Limited AMTZ Medpolis Square 6336 Private Limited Summit Sales LLP Summit Builders Vigyan Nacharam LLP Modi Soham HUF Modi Housing Private Limited

**b. Transactions with related parties \***

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Modi Properties Private Limited		
Unsecured loan taken	61,745.44	6,296.48
Interest on unsecured loan	1,219.82	494.93
Services fee	351.11	146.98



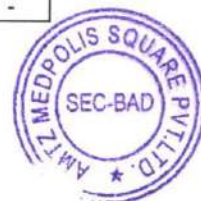
**AMTZ Medpolis Square Private Limited**

CIN: U45309TG2022PTC165875

Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025

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

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>Modi Housing Private Limited</b>		
Purchases and Service fee	121.99	5.92
<b>Modi Soham HUF</b>		
Reimbursement of expenses	-	50.00
<b>AMTZ Medpolis Square 1881 Private Limited</b>		
Reimbursement of expenses	12.00	9.16
Unsecured loan given	170.00	-
<b>AMTZ Medpolis Square 2772 Private Limited</b>		
Reimbursement of expenses	12.00	9.00
Unsecured loan given	165.00	-
<b>AMTZ Medpolis Square 3663 Private Limited</b>		
Reimbursement of expenses	12.00	9.00
Investment in equity shares	-	20.00
Unsecured loan given	20,275	-
Interest income on unsecured loan	220	-
Share of loss	0.58	-
<b>AMTZ Medpolis Square 4554 Private Limited</b>		
Unsecured loan given	10,310.81	1,741.97
Interest income on unsecured loan	318.87	345.35
Reimbursement of expenses	-	10.50
Sale of service	3,058.78	4,880.27
<b>AMTZ Medpolis Square 6336 Private Limited</b>		
Reimbursement of expenses	4.15	-
<b>AMTZ Medpolis Square 702 Private Limited</b>		
Reimbursement of expenses	12.00	100.92
Investment in equity shares	-	20.00
Unsecured loan given	20,070.00	-
Interest income on unsecured loan	220.15	-
<b>AMTZ Medpolis Square 7227 Private Limited</b>		
Reimbursement of expenses	12.00	12.66
Unsecured loan given	185.00	-
<b>AMTZ Medpolis Square 801 Private Limited</b>		
Unsecured loan given	623.27	2,311.16
Interest income on unsecured loan	48.58	359.18
Reimbursement of expenses	-	98.13
Sale of service	3,058.78	4,880.27
<b>Vigyan Nacharam LLP (AMTZ Medpolis Helathcare LLP )</b>		
Investment made	15.00	-
Unsecured loan given	10,110.00	-
Sale of services	150.00	-
<b>Summit builders</b>		
Service fee	1.58	-
Reimbursment of expenses	172.57	-
Security Deposit	25.00	-





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Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)</b>		
Interest on unsecured loan	-	116.80
Sale of investment in equity shares	-	80.00
<b>Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)</b>		
Interest on unsecured loan	-	412.95
Sale of investment in equity shares	-	80.00
<b>Summit Sales LLP</b>		
Purchases	-	67.34
Service fee	24.41	111.35

c. Balances with related parties

Particulars	As at 31 March 2025	As at 31 March 2024
<b>Soham Satish Modi</b>		
Share capital balance	0.01	10.00
<b>Modi Properties Private Limited</b>		
Share capital	99.99	99.99
Unsecured loan payable	68,391.14	7,165.70
Interest payable on unsecured loan	1,097.84	445.44
Service fee payable	14.43	-
<b>AMTZ Medpolis Square 4554 Private Limited</b>		
Short term loan receivable	13,145.43	2,834.62
Interest receivable on unsecured loan	286.98	310.81
Investment in equity share	20.00	20.00
Service fee receivable	149.48	537.71
<b>AMTZ Medpolis Square 801 Private Limited</b>		
Short term loan receivable	1,084.43	461.16
Interest receivable on unsecured loan	43.72	323.27
Investment in equity share	20.00	20.00
Service fee receivable	149.48	537.71
<b>AMTZ Medpolis Square 6336 Private Limited</b>		
Reimbursement receivable	-	4.15
<b>AMTZ Medpolis Square 702 Private Limited (Formerly known as AMTZ Medpolis Square 405 Private Limited)</b>		
Reimbursement receivable	-	-
Short term loan receivable	20,070.00	-
Interest receivable on unsecured loan	198.13	-
Investment in equity shares	20.00	20.00



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Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025  
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Particulars	As at 31 March 2025	As at 31 March 2024
<b>Haritah Global Private Limited (Formerly known as JMK)</b>		
Share capital	-	-
Unsecured loan payable	-	-
Interest payable on unsecured loan	-	-
<b>Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)</b>		
Interest payable on unsecured loan	-	371.57
<b>Modi Housing Private Limited</b>		
Sundry creditor	7.18	3.86
<b>AMTZ Medpolis Square 3663 Private Limited</b>		
Investment in equity shares	20.00	20.00
Short term loan receivable	20,275.00	-
Interest receivable on unsecured loan	219.51	-
<b>Vigyan Nacharam LLP (AMTZ Medpolis Helathcare LLP)</b>		
Investment made	15.00	-
Unsecured loan given	10,110.00	-
<b>Summit Builders</b>		
Reimbursement payable	0.91	-
Deposit	25.00	-

### 31 Leases

The Company has entered into operating lease agreements for certain premises and such leases include non-cancellable leases. Lease rent expense recognised in the Statement of profit and loss for the year ended 31 March 2025 in respect of operating lease (non-cancellable) is Rs. 642.00 thousands (31 March 2024: Rs. 520.00 thousands)

Certain non-cancellable operating leases extend upto a maximum of two years from their respective dates of inception. Maximum obligations on long term non-cancellable operating leases in accordance with the rent stated in the respective agreements are as under:

	Year ended 31 March 2025	Year ended 31 March 2024
Not later than 1 year	-	432.00
Later than 1 year but not later than 5 years	-	-
Later than 5 years	-	-
<b>Total</b>	<b>-</b>	<b>432.00</b>

- 32 In terms of provisions of Accounting Standard 22 issued by ICAI, deferred tax asset has been recognised in respect of accumulated tax losses to the extent there is certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

*[Handwritten signature]*



AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025  
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

**33 Disclosure under Schedule III of the Companies Act, 2013**

Name of the entity	Net Assets i.e., total		Share in profit or loss	
	As % of consolidated net assets	Amount	As % of consolidated profit and loss	Amount
<b>Parent</b>				
- AMTZ Medpolis Square Private Limited	94.80%	(1,457.93)	99.93%	(890.73)
<b>Associate</b>				
- AMTZ Medpolis Square 3663 Private Limited	1.30%	(20.00)	0.07%	(0.58)
- AMTZ Medpolis Square 702 Private Limited (formerly known as "AMTZ Medpolis Square 405 Private Limited")	1.30%	(20.00)	0.00%	-
- AMTZ Medpolis Square 801 Private Limited	1.30%	(20.00)	0.00%	-
- AMTZ Medpolis Square 4554 Private Limited	1.30%	(20.00)	0.00%	-
<b>Total</b>	<b>100.00%</b>	<b>(1,537.93)</b>	<b>100.00%</b>	<b>(891.31)</b>

**34 Regrouping/ Reclassification:**

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosures.





AMTZ Medpolis Square Private Limited

CIN: U45309TG2022PTC165875

Notes forming part of Consolidated Financial Statements as at and for the year ended 31 March 2025  
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

**35 Additional Regulatory Information**

**- Ratios**

Ratios	Numerator	Denominator	FY 2024-25	FY 2023-24	Variance	Reason
Current Ratio (in times)	Total current assets	Total current liabilities	0.80	0.67	19%	NA
Debt-Equity Ratio (in times)	Total Debt <sup>1</sup>	Total equity	(44.81)	(12.18)	268%	Primarily due to increase in short term borrowing
Debt Service Coverage Ratio (in times)	Earning for Debt Service <sup>2</sup>	Debt service <sup>3</sup>	0.58	2.60	-78%	Primarily due to losses incurred during the year
Return on Equity Ratio (in %)	Profit for the year less Preference dividend	Average total equity	NA	-74.28%	NA	Primarily due to losses incurred during the year
Inventory turnover ratio (in times)	Cost of goods sold	Average inventory	NA	NA	NA	NA
Trade Receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	9.12	18.15	-50%	Primarily due to decrease in sales during the year
Trade payables turnover ratio (in times)	Cost of goods sold	Average trade payables	11.50	NA	NA	NA
Net capital turnover ratio (in times)	Revenue from operations	Average working capital	(0.44)	(3.16)	-86%	Primarily due to increase in borrowings and advance given
Net profit ratio (in %)	Profit for the year	Revenue from operations	-14.22%	14.74%	-196%	Primarily due to decrease in sale made during the year
Return on Capital employed (in %)	Profit before tax and finance costs	Capital employed <sup>4</sup>	0.13%	32.51%	-100%	Primarily due to increase in borrowings during the year
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	NA	NA	NA	NA

<sup>1</sup> Long-Term borrowings + Short-Term borrowings

<sup>2</sup> Net profit after tax + Non-cash operating expenses like depreciation + Interest

<sup>3</sup> Term loan Interest + Principal repayments

<sup>4</sup> Tangible Network + Total Debt + Deferred tax liability

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 014987S

Ashish Agarwal

Partner

Membership No: 222861

UDIN:25222861BMUVXR7735

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

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

Gaurang Jayantilal Mody

Director

DIN: 00522520

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

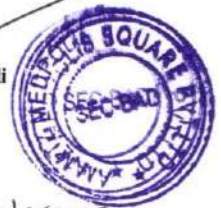
Soham Satish Modi

Director

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025



# **A S AGARWAL & Co.**

Chartered Accountants

## **Other Information**

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

Our opinion on the Consolidated 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 Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Management's Responsibility for the Consolidated Financial Statements**

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

The responsibility of respective Board of Directors of the entities included in the Group includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the entities included in the Group are responsible for assessing the respective entities 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.





These respective Board of Directors of the entities included in the Group are also responsible for overseeing the financial reporting process of the Group.

## **Auditor's Responsibility for the Consolidated Financial Statements**

Our objective is to obtain reasonable assurance about whether the Consolidated 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 Consolidated Financial Statements.

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's Internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated 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 Group to cease to continue as a going concern.





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- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Statements.

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Statements.

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

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

## **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we report that the said order is not applicable to the Company.
2.
  - A) As required by Section 143(3) of the Act, we report that:
    - a) We have sought and obtained all the information and explanation which to best of our knowledge and belief were necessary for the purpose of our audit.



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

- b) In our opinion, proper books of account as required by law have been kept by the Group so far as it appears from examination of those books.
  - c) The Consolidated Balance Sheet and the Consolidated Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under section 133 of the Act, as applicable.
  - e) On the basis of the written representations received from the directors of the Company as on 01 April 2025, taken on record and the reports of statutory auditors of the associate companies, none of the director of the Group is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, the Ministry of Corporate Affairs vide its circular no G.S.R 583(E) dated 13<sup>th</sup> June 2017 exempts companies having turnover of less than Rs. 50 crores and aggregate borrowings from banks and other financial institutions of less than Rs. 25 crores from reporting the same. AMTZ Medpolis Square Private Limited being a company satisfying the aforementioned conditions is therefore exempted from the above reporting requirements.
- B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to best of information and according to the explanation given to us:
- a) The Group does not have any pending litigations which would impact its financial position.
  - b) The Group does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - c) There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.
  - d)
  - i) The respective managements of the Company and associate companies which are incorporated in India, whose financial statements have been





audited under the Act, have represented to us that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or associate companies to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or associate company ("Ultimate Beneficiaries") or
  - provide any guarantee, security, or the like on behalf of the Ultimate Beneficiaries.
- ii) The respective managements of the Company and associate companies which are incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of its knowledge and belief, no funds have been received by the Company or its associate companies from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or its associate 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.
- iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d)(i) and (d)(ii) contain any material misstatement.
- e) No dividend has been declared or paid during the year by the Company or its associate companies and thus Section 123 of the Act is not applicable to the Group during the year.





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- f) Based on our examination, which included test checks, the Company and its associate companies have used accounting software systems for maintaining its books of account for the year ended 31st March, 2025 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.
- C) The Group being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Group to its directors during the year is in accordance with the provisions of section 197 of the Act, is not applicable.

For A S Agarwal & Co

Chartered Accountants

(Firm Registration No: 014987S)



Ashish Agarwal

Partner

M. No. 222861

UDIN: 25222861BMUUXR7735



Place: Hyderabad

Date: 29<sup>th</sup> September 2025