

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

Assessment Year  
2025-26

PAN	AAXCA5638G		
Name	AMTZ MEDPOLIS SQUARE 801 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	304262971281025
Taxable Income and Tax Details	Current Year business loss, if any	1	66,06,202
	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	62,569
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 62,570
	Accrued 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 28-Oct-2025 12:40:49 from IP address 122.175.12.44 and verified by Tejal Soham Modi having PAN ADDPM3623R on 28-Oct-2025 using paper ITR-Verification Form /Electronic Verification Code  generated through mode

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Barcode/QR Code

AAXCA5638G06304262971281025adf11a7faa8187132348f5e0431800f32ef42b1f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	AMTZ MEDPOLIS SQUARE 801 PRIVATE LIMITED		
Address	5-4-187/3&4, Soham Mansion 2nd Floor MG Road, MG Road		
E-Mail	S.O, Secunderabad, HYDERABAD, HYDERABAD, TELANGANA, 500003		
Status	it_a@modiproperties.in		
Ward	Company(Domestic)		
PAN	Assessment Year 2025-2026		
Residential Status	Year Ended 31.3.2025		
Nature of Business	Incorporation Date 30/08/2022		
Filing Status	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services		
Last Year Return Filed On	n.e.c(07005), Trade Name: AMTZ MEDPOLIS SQUARE 801 PRIVATE		
Last Year Return Filed u/s	LIMITED		
Bank Name	Original		
Tele:	17/10/2024	Acknowledgement No.:	614650941171024
	115BAA		
	ICICI BANK LIMITED, HYDERABAD M G ROAD ANDHRA PRADESH, A/C NO:112105001918, Type: Current, IFSC: ICIC0001121, Prevalidated : Yes, Nominate for refund : Yes		
	Mob:9281055264		

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

#### **Income from Business or Profession (Chapter IV D)**

**-66,06,311**

Profit as per Profit and Loss a/c

Add:

Interest on TDS and GST

Interest on FD

Total

Less:

Interest on IT Refund

**-71,27,152**

**70**

**5,20,880**

**-66,06,202**

**109**

**109**

**-66,06,311**

**109**

#### **Income from Other Sources (Chapter IV F)**

Interest From IT Refund

**109**

#### **Gross Total Income**

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

**-66,06,202**

**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

**62,569**

**-62,569**

**62,570**

Refundable (Round off u/s 288B)

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

Non-Salary(as per Annexure) 52,093  
 T.C.S.(as per Annexure) 10,476  
 Due Date for filing of Return October 31, 2025

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

1. Total income as per Section 115BAA/115BAB	0
2. Adjustments according to section 115BAA/115BAB	0
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB	0
Gross Total Income as per Section 115BAA/115BAB	0
(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)	0
No Deduction exists	0
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)	0
NA	0
3. Gross Total Income (1-2)	0
Deduction under Chapter VIA	0
<b>Total Income after Adjustments under section 115BAA/115BAB</b>	<b>0</b>

**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			6606311		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL		NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	109	NIL	NIL	NIL	NIL
Total Loss Set off		NIL	109		NIL
Loss Remaining after set off		NIL	109	NIL	NIL
			6606202		

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

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/15BAC/115BAD	Set off	Carried Forward
2023-2024(20/10/2023)	122872	0	0	122872
2024-2025(17/10/2024)	5070829	0	0	5070829
Current Year Loss				6606202
<b>Total</b>	<b>5193701</b>		<b>0</b>	<b>11799903</b>

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

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/15BAC/115BAD	Set off	Carried Forward

NAME OF ASSESSEE : AMTZ MEDPOLIS SQUARE 801 PRIVATE LIMITED A.Y. 2025-2026 PAN : AAXCA5638G  
 Code : AUTO-00031

2024-2025(17/10/2024)	73322	0	0	73322
<b>Total</b>	<b>73322</b>	<b>0</b>	<b>0</b>	<b>73322</b>

### 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, Telangana, -500003, Hyderabad, TELANGANA	009763700005025	YESB0000097	Current	No	No
2	ICICI BANK LIMITED	HYDERABAD M G ROAD ANDHRA PRADESH	112105001918	ICIC0001121	Current(Primary)	Yes	Yes

### Details of T.D.S. on Non-Salary(26 AS Import Date:09 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
	YES BANK LIMITED	MUMY02084F	520880	52093	52093
	<b>TOTAL</b>		<b>520880</b>	<b>52093</b>	<b>52093</b>

### 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	520880	109	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income ) in profit & Loss A/c :109	52093
	<b>Total</b>	<b>520880</b>	<b>109</b>		<b>52093</b>

### Details of T.C.S.(26 AS Import Date:09 Oct 2025)

No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	SALASAAR IRON AND STEELS PRIVATE LIMITED	HYDS27482A	10476	10476
	<b>TOTAL</b>		<b>10476</b>	<b>10476</b>

### Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Interest from deposit	520880		
	Interest from income tax refund		- Interest from IT Refund	109
	Business receipts		Profit and Loss Account->Other income	109
				109
				109

Signature  
 (Tejal Soham Modi)

NAME OF ASSESSEE : AMTZ MEDPOLIS SQUARE 801 PRIVATE LIMITED A.Y. 2025-2026 PAN : AAXCA5638G  
Code :AUTO-00031

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For AMTZ MEDPOLIS SQUARE 801  
PRIVATE LIMITED

CompuTax : AUTO-00031 [AMTZ MEDPOLIS SQUARE 801 PRIVATE LIMITED]

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# **A S AGARWAL & CO.**

Chartered Accountants

3-3-116/A, Kachiguda  
Hyderabad – 500 027  
Telangana, India  
Tel: +91 40 4018 3449

## **INDEPENDENT AUDITOR'S REPORT**

**To the Members of AMTZ Medpolis Square 801 Private Limited**

### **Report on the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of AMTZ Medpolis Square 801 Private Limited ("the Company") which comprise the balance sheet as at March 31, 2025, and the statement of profit & loss, for the year ended March 31, 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and of its profit/ loss 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 Financial Statements section of this report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Other Information**

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



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

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

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

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

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

The 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 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



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material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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



## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we report that the said order is not applicable to the Company.
2.
  - A) As required by Section 143(3) of the Act, we report that:
    - a) We have sought and obtained all the information and explanation which to best of our knowledge and belief were necessary for the purpose of our audit.
    - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from examination of those books.
    - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
    - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under section 133 of the Act, as applicable.
    - e) On the basis of the written representations received from the directors as on 31 March 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 801 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:



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- a) The Company does not have any pending litigations which would impact its financial position.
- b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c) There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- d)
  - i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether,:
    - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or
    - provide any guarantee, security, or the like to or on behalf of the Ultimate Beneficiaries.
  - ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether,:
    - directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or
    - provide any guarantee, security, or the like to or on behalf of the Ultimate Beneficiaries.
  - iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d)(i) and (d)(ii) contain any material misstatement.



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- 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: 25222861BMUUVWV6594**



Place: Hyderabad

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

**AMTZ Medpolis Square 801 Private Limited**

CIN: U45202TG2022PTC166164

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	(12,561.45)	(5,391.46)
		<b>(12,461.45)</b>	<b>(5,291.46)</b>
<b>Non-current liabilities</b>			
Long-term borrowings	5	1,40,000.00	-
Deferred Tax Liability (Net)	6	42.84	-
Other non-current liabilities	7	5,250.98	-
		<b>1,45,293.83</b>	<b>-</b>
<b>Current liabilities</b>			
Short-term borrowings	8	1,04,410.78	86,942.48
Trade payables	9		
- total outstanding dues of micro enterprises and small enterprises		22.60	10.80
- total outstanding dues of creditors other than micro enterprises and small enterprises		-	26.89
Other current liabilities	10	16,293.19	12,341.80
Short-term provisions	11	56.70	54.00
		<b>1,20,783.27</b>	<b>99,375.97</b>
<b>Total</b>		<b>2,53,615.64</b>	<b>94,084.51</b>
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment and Intangible assets			
- Property plant and equipment	12	14,036.54	371.36
- Capital work-in-progress	13	2,13,364.34	81,308.73
Non-current investments	14	4,637.50	-
Other non-current assets	16	7,171.03	7,385.45
		<b>2,39,209.41</b>	<b>89,065.54</b>
<b>Current assets</b>			
Cash and bank balances	17	8,117.77	4,973.54
Short-term loans and advances	15	6,244.24	-
Other current assets	18	44.23	45.43
		<b>14,406.24</b>	<b>5,018.97</b>
<b>Total</b>		<b>2,53,615.64</b>	<b>94,084.51</b>

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

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

As per our report of even date attached

**For A S Agarwal & Co.**

**Chartered Accountants**

**Firm Registration No. 014987S**

**Ashish Agarwal**

**Partner**

Membership No: 222861

UDIN: 25222861BMUUWV6594

Place : Hyderabad

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



**For and on behalf of the Board of Directors of  
AMTZ Medpolis Square 801 Private Limited**

**Soham Satish Modi**

**Director**

DIN: 00522546

Place : Hyderabad

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

**Tejal Modi**

**Director**

DIN: 06983437

Place : Hyderabad

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



**AMTZ Medpolis Square 801 Private Limited**

CIN: U45202TG2022PTC166164

**Statement of 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>			
Other income	19	0.11	-
<b>Total Income</b>		<b>0.11</b>	<b>-</b>
<b>Expenses</b>			
Cost of material consumed	20	-	-
Employee benefits expense	21	166.91	-
Finance costs	22	0.07	4.51
Depreciation and amortisation expense	12 & 12.1	-	-
Other expenses	23	6,960.29	5,264.08
<b>Total Expenses</b>		<b>7,127.26</b>	<b>5,268.59</b>
<b>Profit before tax</b>		<b>(7,127.15)</b>	<b>(5,268.59)</b>
<b>Tax expense</b>			
Deferred tax		42.84	-
		<b>42.84</b>	<b>-</b>
<b>Profit/ (Loss) for the period</b>		<b>(7,169.99)</b>	<b>(5,268.59)</b>
<b>Earnings per equity share</b>	29		
Basic (in Rs.)		(717.00)	(526.86)
Diluted (in Rs.)		(717.00)	(526.86)
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 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: 25222861BMUUVWV6594

Place : Hyderabad

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



For and on behalf of the Board of Directors of  
AMTZ Medpolis Square 801 Private Limited



Tejal Modi  
Director

DIN: 06983437

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 801 Private Limited**

**CIN: U45202TG2022PTC166164**

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

**1 Corporate Information**

AMTZ Medpolis Square 801 Private Limited is a Company incorporated under the Companies Act, 2013 with CIN: U45202TG2022PTC166164 on 30 August 2022, having its registered office at 5-4-187/ 3 & 4, Soham Mansion, 2nd Floor, MG Road, Secunderabad, Hyderabad, Telangana - 500003.

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

**2 Significant accounting policies**

**2.1 Basis of accounting and preparation of financial statements**

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

**i. Use of estimates**

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

**ii. Cash and bank balances**

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

**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.



**AMTZ Medpolis Square 801 Private Limited**

**CIN: U45202TG2022PTC166164**

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

## **2.2 Summary of significant accounting policies**

### **a. Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as net of returns and allowances, trade discounts and volume rebates after taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved.

### **Other Income**

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

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

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

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

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:

<b>Asset</b>	<b>Management estimate</b>
Furniture & Fixture	10 years
Computers	3 years
Electrical Equipment	5 years
Office Equipment	5 years



**AMTZ Medpolis Square 801 Private Limited**

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

**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.

**d. 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.

**e. 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.

**f. Employee Benefits:**

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

**g. 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.



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

- 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.

**h. 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.

**i. 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).

**j. 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.

**k. Operating cycle**

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



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Notes forming part of 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**

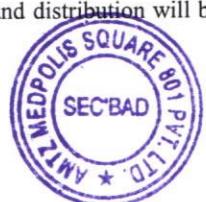
	<b>As at 31 March 2025</b>		<b>As at 31 March 2024</b>	
	<b>No. of shares</b>	<b>Amount</b>	<b>No. of shares</b>	<b>Amount</b>
<b>Authorised share capital</b>				
Equity shares of Rs. 10 each	10,000	100.00	10,000	100.00
	<b>10,000</b>	<b>100.00</b>	<b>10,000</b>	<b>100.00</b>
<b>Issued, subscribed and fully paid up shares</b>				
Equity shares of Rs. 10 each	10,000	100.00	10,000	100.00
	<b>10,000</b>	<b>100.00</b>	<b>10,000</b>	<b>100.00</b>
<b>a) Reconciliation of share capital</b>				
<b>At the beginning of the year</b>				
Shares issued during the year	10,000	100.00	10,000	100.00
<b>Balance at the end of the year</b>	<b>10,000</b>	<b>100.00</b>	<b>10,000</b>	<b>100.00</b>
<b>b) Details of shareholders holding more than 5% shares in the Company</b>				
<b>As at 31 March 2025</b>				
	<b>No. of shares</b>	<b>% Holding</b>	<b>No. of shares</b>	<b>% Holding</b>
<b>Equity shares of Rs. 10 each</b>				
AMTZ Medpolis Square Private Limited	2,000	20.00%	2,000	20.00%
Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)	4,000	40.00%	4,000	40.00%
Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)	4,000	40.00%	4,000	40.00%
	<b>10,000</b>	<b>100.00%</b>	<b>10,000</b>	<b>100.00%</b>

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

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

The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting, except interim dividend. During the year ended 31 March 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.



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**Notes forming part of 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)**

**d) Disclosure of Shareholding of Promoters**

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

Promoter name	Shares held by promoters %				
	As at 31 March 2025		As at 31 March 2024		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
AMTZ Medpolis Square Private Limited	2,000.00	20.00%	2,000.00	20.00%	0%
Haritah Global Private Limited (Formerly known as JMKGEC Realtors Private Limited)	4,000.00	40.00%	4,000.00	40.00%	0%
Verdant Corporation Private Limited (Formerly Known as SDNMKJ Realty Private Limited)	4,000.00	40.00%	4,000.00	40.00%	0%
	<b>10,000</b>	<b>100.00%</b>	<b>10,000</b>	<b>100.00%</b>	<b>0%</b>

**4 Reserves and surplus**

**Surplus/ (deficit) in the Statement of Profit and Loss**

	As at 31 March 2025	As at 31 March 2024
Balance at the beginning of the year	(5,391.46)	(122.87)
Add : Profit/ (loss) for the year	(7,169.99)	(5,268.59)
<b>Balance at the end of the year</b>	<b>(12,561.45)</b>	<b>(5,391.46)</b>
<b>Total</b>	<b>(12,561.45)</b>	<b>(5,391.46)</b>



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**Notes forming part of 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)**

<b>5 Long-term borrowings</b>	<b>As at</b>	
	<b>31 March 2025</b>	<b>31 March 2024</b>
<b>Secured</b>		
Term loan		
- from others parties	1,40,000.00	-
	<b>1,40,000.00</b>	<b>-</b>

a) \*Aforementioned term loan from other parties is loan from Aditya Birla Capital Finance Limited, a Non-Banking Financial Company (NBFC) of Rs. 17,00,00,000. The loan is repayable on 15 of every month in 191 Monthly Instalments having interest rate is 13.25% where Principal repayment is commencing from March 2027

<b>6 Deferred Tax Liability (Net)</b>	<b>As at</b>	
	<b>31 March 2025</b>	<b>31 March 2024</b>
<b>A. Deferred Tax Liability</b>		
- Depreciation on fixed assets	42.84	-
<b>B. Deferred Tax Asset</b>	<b>42.84</b>	<b>-</b>
<b>Net Deferred Asset (A-B)</b>	<b>-</b>	<b>-</b>
	<b>42.84</b>	<b>-</b>

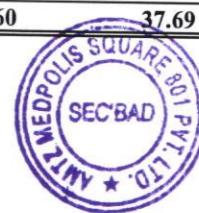
<b>7 Other non current liabilities</b>	<b>As at</b>	
	<b>31 March 2025</b>	<b>31 March 2024</b>
Security Deposit	3,165.30	-
Retention Money from Contractor	2,085.68	-
	<b>5,250.98</b>	<b>-</b>

<b>8 Short-term borrowings</b>	<b>As at</b>	
	<b>31 March 2025</b>	<b>31 March 2024</b>
<b>Unsecured</b>		
Loans and advances from related parties		
- from others (Refer Note (a) below)	1,04,410.78	86,942.48
	<b>1,04,410.78</b>	<b>86,942.48</b>

**Note:**

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

<b>9 Trade payables</b>	<b>As at</b>	
	<b>31 March 2025</b>	<b>31 March 2024</b>
Total outstanding dues of micro and small enterprises (Refer Note 9.2 below)	22.60	10.80
Total outstanding dues of creditors other than micro enterprises and small enterprises (Refer Note 9.1 below)	-	26.89
	<b>22.60</b>	<b>37.69</b>



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Notes forming part of 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)

#### 9.1 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	
MSME	-	22.60	-	-	22.60
Others	-	-	-	-	-
Disputed dues -	-	-	-	-	-
MSME					
Disputed dues -					
Others					
<b>Total</b>	<b>-</b>	<b>22.60</b>	<b>-</b>	<b>-</b>	<b>22.60</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	
MSME	-	10.80	-	-	-
Others	-	26.89	-	-	26.89
Disputed dues -	-	-	-	-	-
MSME					
Disputed dues -					
Others					
<b>Total</b>	<b>-</b>	<b>37.69</b>	<b>-</b>	<b>-</b>	<b>37.69</b>

#### 9.2 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 10.80  
- 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



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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.

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.

**10 Other current liabilities**

	As at	As at
	<u>31 March 2025</u>	<u>31 March 2024</u>
Capital Creditors	7,337.43	7,427.46
Statutory dues payable	1,251.75	560.03
Employee Compensation payables	208.09	-
Employee reimbursements payable	4.75	-
Interest accrued and due on borrowings	7,357.34	4,168.30
Other payables	15.53	67.69
Lease payable	118.31	118.31
	<b><u>16,293.19</u></b>	<b><u>12,341.80</u></b>

**11 Short-term provisions**

	As at	As at
	<u>31 March 2025</u>	<u>31 March 2024</u>
Provision for Audit fee	56.70	54.00
	<b><u>56.70</u></b>	<b><u>54.00</u></b>



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Notes forming part of 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)

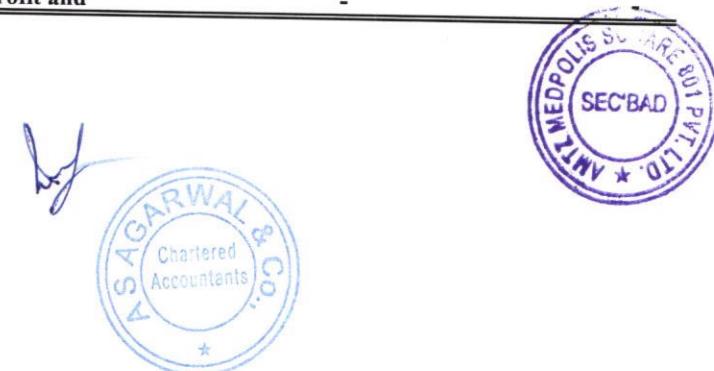
**Property, plant and equipment & Intangible assets**

**12 Property, plant and equipment**

<b>Gross block</b>	<b>Computers</b>	<b>Office equipment</b>	<b>Furniture and Fixture</b>	<b>Electrical equipments</b>	<b>Total</b>
<b>Balance as at 01 April 2023</b>	-	-	-	-	-
Additions	33.50	444.20	12.50	-	490.20
Disposals	-	-	-	-	-
<b>Balance as at 31 March 2024</b>	<b>33.50</b>	<b>444.20</b>	<b>12.50</b>	-	<b>490.20</b>
Additions	-	13.11	-	14,619.19	14,632.31
Disposals	-	-	-	-	-
<b>Balance as at 31 March 2025</b>	<b>33.50</b>	<b>457.32</b>	<b>12.50</b>	<b>14,619.19</b>	<b>15,122.51</b>
<b>Accumulated depreciation</b>					
<b>Balance as at 01 April 2023</b>	-	-	-	-	-
Depreciation	10.38	107.22	1.25	-	118.84
Reversal on disposal of assets	-	-	-	-	-
<b>Balance as at 31 March 2024</b>	<b>10.38</b>	<b>107.22</b>	<b>1.25</b>	-	<b>118.84</b>
Depreciation	14.63	156.33	3.03	793.14	967.12
Reversal on disposal of assets	-	-	-	-	-
<b>Balance as at 31 March 2025</b>	<b>25.00</b>	<b>263.54</b>	<b>4.28</b>	<b>793.14</b>	<b>1,085.97</b>
<b>Net block</b>					
<b>Balance as at 31 March 2024</b>	<b>23.12</b>	<b>336.99</b>	<b>11.25</b>	-	<b>371.36</b>
<b>Balance as at 31 March 2025</b>	<b>8.50</b>	<b>193.77</b>	<b>8.22</b>	<b>13,826.05</b>	<b>14,036.54</b>

**12.1 Depreciation**

<b>Particulars</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Depreciation for the year	967.12	118.84
Less: Depreciation transferred to CWIP	(967.12)	(118.84)
<b>Depreciation as per statement of Profit and</b>	-	-



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Notes forming part of 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**

**13 Capital work-in-progress (CWIP)**

<b>Gross block</b>	<b>CWIP</b>	<b>Total</b>
Balance as at 01 April 2023	41,868.02	41,868.02
Additions	39,440.71	39,440.71
Disposals	-	-
<b>Balance as at 31 March 2024</b>	<b>81,308.73</b>	<b>81,308.73</b>
Additions	1,32,055.61	1,32,055.61
Disposals	-	-
<b>Balance as at 31 March 2025</b>	<b>2,13,364.34</b>	<b>2,13,364.34</b>

**13.1 Capital work-in-progress (CWIP) ageing**

As at 31 March 2025 is as follows:

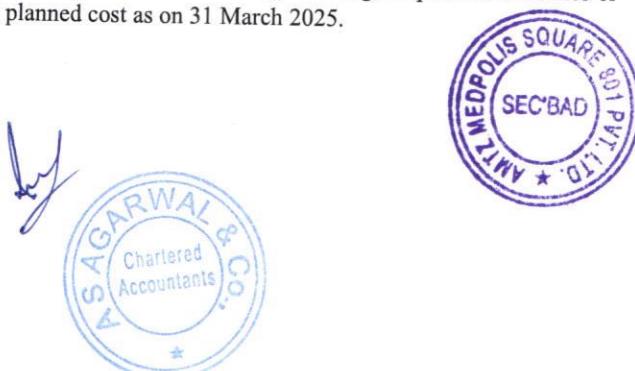
<b>Particulars</b>	<b>Amount in CWIP for a period of</b>				
	<b>Less than 1 year</b>	<b>1-2 years</b>	<b>2-3 years</b>	<b>More than 3 years</b>	<b>Total</b>
Projects in Progress	1,32,055.61	39,440.71	41,868.02	-	2,13,364.34
<b>Total</b>	<b>1,32,055.61</b>	<b>39,440.71</b>	<b>41,868.02</b>	<b>-</b>	<b>2,13,364.34</b>

As at 31 March 2024 is as follows:

<b>Particulars</b>	<b>Amount in CWIP for a period of</b>				
	<b>Less than 1 year</b>	<b>1-2 years</b>	<b>2-3 years</b>	<b>More than 3 years</b>	<b>Total</b>
Projects in Progress	39,440.71	41,868.02	-	-	81,308.73
<b>Total</b>	<b>39,440.71</b>	<b>41,868.02</b>	<b>-</b>	<b>-</b>	<b>81,308.73</b>

**13.2 CWIP completion Schedule whose completion is overdue or has exceeded its cost compared to its original plan as at 31 March 2025**

There are no capital work-in-progress where completion is overdue against original planned timelines or where estimated cost exceeded its original planned cost as on 31 March 2025.



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

	As at		As at	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
<b>14 Non-current investments</b>				
<b><u>Others</u></b>				
<b>(b) Other non-current investments (Mutual funds)</b>				
Aditya Birla Sun Life Mutual Fund (43932.817 units (Previous year: Nil))		4,637.50		-
	<b>4,637.50</b>	<b>-</b>		
<b>Total investments</b>			<b>4,637.50</b>	<b>-</b>
Aggregate amount of quoted investments		4,637.50		-
Market value of Quoted Investments		4,860.29		-
<b>15 Loans and advances</b>	<b>As at 31 March 2025</b>		<b>As at 31 March 2024</b>	
<b>Unsecured, considered</b>	<b>Long-term</b>	<b>Short-term</b>	<b>Long-term</b>	<b>Short-term</b>
Advance to suppliers	-	6,244.24	-	-
	<b>-</b>	<b>6,244.24</b>		
<b>16 Other non-current assets</b>	<b>As at</b>		<b>As at</b>	
	<b>31 March 2025</b>		<b>31 March 2024</b>	
Balance with government authorities		6,036.03		6,885.45
Security deposit		1,135.00		500.00
	<b>7,171.03</b>		<b>7,385.45</b>	
<b>17 Cash and bank balances</b>	<b>As at</b>		<b>As at</b>	
	<b>31 March 2025</b>		<b>31 March 2024</b>	
<b>Cash and cash equivalents</b>				
Cash in hand		14.67		14.69
Balances with the banks				
- In current accounts		8,103.09		458.85
Deposits with original maturity of less than 3 months (Refer note (a) below)		-		4,500.00
<b>Other bank balances</b>				
	<b>-</b>		<b>-</b>	
	<b>8,117.77</b>		<b>4,973.54</b>	
<b>18 Other current assets</b>	<b>As at</b>		<b>As at</b>	
	<b>31 March 2025</b>		<b>31 March 2024</b>	
Accrued Interest	-		11.06	
Prepaid expenses	11.35		11.35	
Other receivable	3.82		9.01	
Advance to Capital creditors	-		14.02	
Advance to employees	29.06			
	<b>44.23</b>		<b>45.43</b>	



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Notes forming part of 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)

**19 Other income**

Interest income on fixed deposit  
Income from sale of scrap  
Interest on income tax refund  
Miscellaneous income  
**Sub Total**  
Less: Transferred to Capital Work-in-Progress

	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Interest income on fixed deposit	520.88	193.25
Income from sale of scrap	568.01	-
Interest on income tax refund	0.11	-
Miscellaneous income	-	-
<b>Sub Total</b>	<b>1,089.00</b>	<b>193.25</b>
Less: Transferred to Capital Work-in-Progress	(1,088.89)	(193.25)
	<b>0.11</b>	-

**20 Cost of material consumed**

Construction, Material and Labour  
**Sub Total**  
Less: Transferred to Capital Work-in-Progress

	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Construction, Material and Labour	79,817.96	34,090.63
<b>Sub Total</b>	<b>79,817.96</b>	<b>34,090.63</b>
Less: Transferred to Capital Work-in-Progress	(79,817.96)	(34,090.63)
	-	-

**21 Employee benefits expense**

Salaries, wages & bonus  
Contribution to Provident Fund and Other Funds  
Staff Welfare Expenses  
Other employee benefits  
**Sub Total**  
Less: Transferred to Capital Work-in-Progress

	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Salaries, wages & bonus	2,422.35	-
Contribution to Provident Fund and Other Funds	80.70	-
Staff Welfare Expenses	3.65	-
Other employee benefits	86.21	-
<b>Sub Total</b>	<b>2,592.91</b>	-
Less: Transferred to Capital Work-in-Progress	(2,426.00)	-
	<b>166.91</b>	-

**22 Finance costs**

**Interest expense**

- On borrowings
- On TDS
- On GST

Other borrowing cost

**Sub-total**

Less: Transferred to Capital Work-in-Progress

	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
- On borrowings	17,556.25	4,631.45
- On TDS	0.03	4.51
- On GST	0.04	-
Other borrowing cost	2,186.46	-
<b>Sub-total</b>	<b>19,742.78</b>	<b>4,635.96</b>
Less: Transferred to Capital Work-in-Progress	(19,742.71)	(4,631.45)
	<b>0.07</b>	<b>4.51</b>



**AMTZ Medpolis Square 801 Private Limited**

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**Notes forming part of 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)**

**23 Other expenses**

	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Advertisement and Sales promotion expense	233.51	-
Auditor's remuneration (Refer note 24)	63.00	60.00
Bank charges	0.48	0.18
Electricity Charges	1,406.12	-
Hire Charges	199.47	-
Insurance	785.20	5.92
Legal and Professional charges	11,867.00	5,843.01
Other expenditure	106.21	31.61
Postage, Printing and stationery	18.37	10.85
Lease Rent (Refer Note 32)	100.27	100.27
Rates and taxes	62.55	-
Repairs to buildings	150.14	-
Other Repairs	143.63	-
Travelling and conveyance	588.15	5.29
Miscellaneous expenses	4.00	-
<b>Sub-total</b>	<b>15,728.09</b>	<b>6,057.12</b>
Less: Transferred to Capital Work-in-Progress	(8,767.80)	(793.04)
	<b>6,960.29</b>	<b>5,264.08</b>

**24 Auditor's remuneration**

**As auditors:**

Statutory audit fees

<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
63.00	60.00
<b>63.00</b>	<b>60.00</b>



**AMTZ Medpolis Square 801 Private Limited**  
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**Notes forming part of 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)**

**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 preceding year and has outstanding obligations and its current liabilities exceed cash and cash equivalents as at 31 March 2025 by Rs. 1,12,665.51 Thousands. However, the promoters of the company has given assurance to provide funds to the company for meeting its future obligations and sustaining its operations and are also exploring other greenfield projects for revival of business. Accordingly, the financial statement of the Company have been prepared on a Going Concern Basis.

**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,
- ix. The Company has not revalued its Property, Plant and Equipment during the year ended 31 March
- x. The Company does not hold any Immovable property any time during the year ended 31 March



**AMTZ Medpolis Square 801 Private Limited**

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**Notes forming part of 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)**

**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.

<b>Particulars</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Net profit after tax attributable to equity shareholders (in Rs.)	(71,69,994.40)	(52,68,588.00)
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.)	(717.00)	(526.86)
Diluted earnings per share (in Rs.)	(717.00)	(526.86)
Nominal value per equity share (in Rs.)	10.00	10.00

**30 Employee benefit plans:**

**a Defined contribution plans**

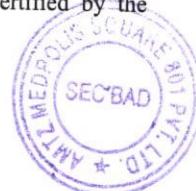
The Company makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Provident Fund which are defined contribution plans. The Company has no obligations other than to make the specified contributions. The contributions are charged to the 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:

<b>Particulars</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Contribution to provident fund	80.70	-

**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:



**AMTZ Medpolis Square 801 Private Limited**

**CIN: U45202TG2022PTC166164**

**Notes forming part of financial statements as at and for the year ended 31 March 2025**

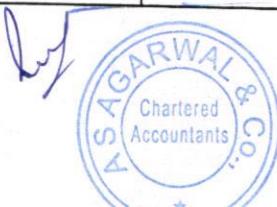
**(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)**

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

<b>Description of relationship</b>	<b>Name of related parties</b>
Key management personnel	Tejal Modi (Director w.e.f. 26.08.22) Soham Satish Modi (Director w.e.f. 01.11.23) Gaurang Jayantilal Mody (Director up to 01.11.2023) Waseem Akhtar Sayed (Director up to 30.09.23)
Holding Company	AMTZ Medpolis Square Private Limited (Upto 27.04.23)
Associate Companies	AMTZ Medpolis Square Private Limited (W.e.f. 28.04.23) Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited) (W.e.f. 28.04.23) Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited) (W.e.f. 28.04.23)
Enterprises in which Key Management personnel and /or their relatives have significant influence	Summit Sales LLP Modi Housing Private Limited Modi Soham HUF Summit Builders Modi Properties Private Limited

**b. Transactions with related parties**

<b>Particulars</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
<b>AMTZ Medpolis Square Private Limited</b>		
Unsecured loan taken	623.27	2,311.16
Interest on unsecured loan	48.57	359.18
Payment made on behalf of AMTZ Medpolis Square 801 Private Professional Services	-	98.13
	3,058.78	4,883.76
<b>Haritah Global Private Limited (Formerly known as JMK GEC</b>		
Unsecured loan taken	2,327.77	43,241.07
Interest on unsecured loan	3,188.40	2,030.85
<b>Verdant Corporation Private Limited (Formerly known as</b>		
Unsecured loan taken	14,517.27	50,560.99
Interest on unsecured loan	4,051.35	2,241.41
<b>Modi Properties Private limited</b>		
Professional Services	5,860.66	-
<b>Summit Sales LLP</b>		
Professional Services	-	946.60
<b>Summit Builders</b>		
Payment made on behalf of AMTZ Medpolis Square 801 Private Deposit	142.13 25.00	-
<b>Modi Housing Private Limited</b>		
Deposit made	-	500.00
Professional Services	1,075.04	170.62
Procurement of Goods	811.29	
<b>Modi Soham HUF</b>		
Payment made on behalf of AMTZ Medpolis Square 801 Private	-	1,688.96



**AMTZ Medpolis Square 801 Private Limited**

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**Notes forming part of 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)**

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

Particulars	As at 31 March 2025	As at 31 March 2024
<b>AMTZ Medpolis Square Private Limited</b>		
Share capital	20.00	20.00
Unsecured loan payable	1,084.43	461.16
Interest payable on unsecured loan	43.72	323.26
Professional fee payable	149.48	537.71
<b>Harithah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)</b>		
Share capital	40.00	40.00
Unsecured loan payable	45,568.84	43,241.07
Interest payable on unsecured loan	2,869.56	1,827.77
<b>Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)</b>		
Share capital	40.00	40.00
Unsecured loan payable	57,757.52	43,240.25
Interest payable on unsecured loan	3,646.22	2,017.27
<b>Modi Housing Private Limited</b>		
Deposits made	500.00	500.00
Professional fee payable	2,009.25	137.07
<b>Modi Soham HUF</b>		
Reimbursement payable	-	60.01
<b>Summit Builders</b>		
Deposit Made	25.00	-

**32 Leases**

The Company has entered into operating lease agreements for certain premises and such leases include both cancellable and 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 (cancellable and non-cancellable) is Rs. 100.27 thousands (31 March 2024: Rs. 100.27 thousands)

Non-cancellable operating leases extend upto a maximum of thirty-three 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	100.27	100.27
Later than 1 year but not later than 5 years	401.06	401.06
Later than 5 years	2,169.04	2,670.36
<b>Total</b>	<b>2,670.36</b>	<b>3,171.69</b>



**AMTZ Medpolis Square 801 Private Limited**  
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**Notes forming part of 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** With respect to Cash Flow Statement to be included in the financial statement, the Ministry of Corporate Affairs vide its notification no. G.S.R 583(E) dated June 13, 2017, exempts small companies from including cash flow statement in the financial statements. AMTZ Medpolis Square 801 Private Limited, being a small company is therefore not mandated to maintain cash flow statement as a part of financial

**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 801 Private Limited  
CIN: U45202TG2022PTC166164

Notes forming part of financial statements as at and for the year ended 31 March 2025

**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	0.12	0.05	136.16%	Primarily due to increase in current assets and current liabilities
Debt-Equity Ratio (in times)	Total Debt <sup>1</sup>	Total equity	-20.20	-17.22	17%	
Debt Service Coverage Ratio (in times)	Earning for Debt Service <sup>2</sup>	Debt service <sup>3</sup>	(0.36)	(1.11)	-68%	Primarily due to increase in finance cost due to new loan
Return on Equity Ratio (in %)	Profit for the year	Average total equity	NA	NA	NA	
Inventory turnover ratio (in times)	Cost of goods sold	Average inventory	NA	NA	NA	
Trade Receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	NA	NA	NA	
Trade payables turnover ratio (in times)	Cost of goods sold	Average trade payables	NA	NA	NA	The Company has not commenced any operations anytime during the year and thus these ratios are not applicable
Net capital turnover ratio (in times)	Revenue from operations	Average working capital	NA	NA	NA	
Net profit ratio (in %)	Profit for the year	Revenue from operations	NA	NA	NA	
Return on Capital employed (in %)	Profit before tax and finance costs	Capital employed <sup>4</sup>	-3.07%	-6.45%	-52.35%	Primarily due to increase in long term borrowings



AMTZ Medpolis Square 801 Private Limited  
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Notes forming part of financial statements as at and for the year ended 31 March 2025

Ratios	Numerator	Denominator	FY 2024-25	FY 2023-24	Variance	Reason
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury	NA	4.29%	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 Networth + Total Debt + Deferred tax liability

As per our report of even date attached

For A S Agarwal & Co.  
Chartered Accountants  
Firm Registration No. 014987S

  
Ashish Agarwal

Partner

Membership No: 222861

UDIN: 25222861BMUUVWV6594\*

Place : Hyderabad

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

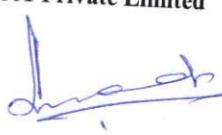


For and on behalf of the Board of Directors of  
AMTZ Medpolis Square 801 Private Limited

  
Soham Satish Modi  
Director  
DIN: 00522546

Place : Hyderabad

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

  
Tejal Modi  
Director  
DIN: 06983437

Place : Hyderabad

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

